

 Polenergia



 Polenergia	Polenergia S.A.	No. P-P070
Date 25.09.2024	PROCEDURE FOR RECEIVING AND REVIEWING INTERNAL REPORTS REFERRED TO IN THE WHISTLEBLOWER PROTECTION ACT AT POLENERGIA S.A.	INFORMATION AND COMMUNICATION

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Prepared by: <i>Izabela Kozłowska</i>	Date	18.09.2024	Signature	
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**PROCEDURE FOR RECEIVING AND REVIEWING
INTERNAL REPORTS REFERRED TO IN THE
WHISTLEBLOWING PROTECTION ACT
AT POLENERGIA S.A.**

Prepared by: <i>Izabela Kozłowska</i>	Date	18.09.2024	Signature	
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I. PREAMBLE

§ 1

Fulfilling the obligations arising from the Whistleblower Protection Act of 14.06.2024 (Journal of Laws of 2024, item 928) and Directive (EU) 2019/1937 of the European Parliament and of the Council of 23.10.2019, on the protection of persons reporting violations of EU law, as well as guided by the good of the organization and the interest of Employees, the Management Board of Polenergia S.A. (hereinafter: **Company**) introduces the procedure (hereinafter: **Procedure**) for processing with internal reports regarding violations of law (hereinafter: **Violations of Law**).

§ 2

When introducing the Procedure, the Management Board of the Company is guided by the need to build a company based on correct values in compliance with European standards and applicable law, as well as the desire to shape appropriate approach aimed at ensuring the functioning of the Company in accordance with the law and the principles of social coexistence.

§ 3

The Company's system for reporting and counteracting violations is based on three complementary pillars:

- (I) receiving and reviewing reports of violations of the law, referred to in the Whistleblower Protection Act of 14.06.2024,
- (II) receiving and reviewing reports in the area of mobbing, discrimination, and other undesirable behaviors, and,
- (III) receiving and reviewing reports on irregularities other than those indicated in pillars I and II.

§ 4

The Company counteracts any irregularities related to its functioning that may threaten its interests, the interests of its employees, or the public good, as well as ensuring the early detection and elimination of irregularities. For this purpose, the Company is introducing the system referred to in § 3 above.

§ 5

The purpose of the Procedure is also to ensure protection for persons reporting violations of the law.

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II. SUBJECT MATTER OF THE PROCEDURE

§ 6

Subject matter of the procedure

The Procedure sets out how to report Violations of Law and how to review reports received within the Company.

§ 7

Subject matter of the procedure

The procedure specifies, in particular:

- 1) ways to report Violations of Law,
- 2) the material scope of the reported Violations of Law,
- 3) the rules for protecting Reporting Person against retaliatory actions,
- 4) the rules for conducting explanatory proceedings regarding reported Violations of Law,
- 5) the rules and procedure for collecting information about Violations of Law and the method of storing it,
- 6) rules of confidentiality and protection of personal data of Reporting Persons, persons concerned by the report and other persons involved in the explanatory proceeding,
- 7) information on external channels for receiving reports of Violations of Law.

III. THE MATERIAL SCOPE OF PROCEDURE APPLICATION

§ 8

Subject matter of the Report

The procedure applies to reports of Violations of Law occurring in the Company or in relation to which there is a high risk of occurrence in the future (hereinafter: **Report**).

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§ 9

Subject matter of the Report

The violation of law constituting the basis for a Report under this Procedure is an action or omission that is unlawful or intended to circumvent the law, relating to:

- 1) corruption,
- 2) public procurement,
- 3) financial services, products, and markets,
- 4) counteracting money laundering and terrorism financing,
- 5) product safety and compliance,
- 6) transport safety,
- 7) environmental protection,
- 8) radiological protection and nuclear safety,
- 9) food and feed safety,
- 10) animal health and welfare,
- 11) public health,
- 12) consumer protection,
- 13) protection of privacy and personal data,
- 14) security of networks and IT systems,
- 15) financial interests of the State Treasury of the Republic of Poland, local government units, and the European Union,
- 16) the internal market of the European Union, including public law rules on competition, state aid, and the taxation of legal persons,
- 17) constitutional freedoms and rights of person and a citizen – occurring in the relations of an entity with public authorities and not related to the areas indicated in points 1)–16) above.

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IV. THE SUBJECTIVE SCOPE OF THE PROCEDURE APPLICATION

§ 10

Reporting Person Status

The Procedure applies to natural persons who report or disclose information about a Violation of Law, obtained in a work-related context (hereinafter: **Reporting Person**), including:

- 1) employees and former employees of the Company, regardless of the type of employment contract, length of employment, and type of work performed,
- 2) temporary employees for whom the Company is or was a user employer,
- 3) persons providing work on a basis other than an employment relationship for the Company, including under a civil law contract,
- 4) entrepreneurs cooperating with the Company,
- 5) the Company's commercial proxy holders,
- 6) shareholders of the Company,
- 7) members of the Company's governing bodies,
- 8) persons providing work under the supervision and management of the Company, including subcontractors or suppliers of the Company,
- 9) interns, volunteers, or trainees cooperating with the Company,
- 10) natural persons, in the event of reporting or disclosing publicly information about a Violation of Law, obtained in the work-related context before entering into an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function in the Company or for the Company.
- 11) podstawę świadczenia pracy lub usług lub pełnienia funkcji w Spółce lub na rzecz Spółki.

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V. PROCEDURE FOR REPORTING VIOLATIONS OF LAW

§ 11

Anonymous Reports

1. Reporting a Violation of Law can be made anonymously.
2. Due to the inability to determine the identity of the Reporting Person in anonymous Reports, the Reporting Person is not protected against retaliation.
3. If the identity of the Reporting Person submitting the anonymous Reports is disclosed or the Reporting Person discloses it on his/her own, the Company treats such a person as if he/she had made a Personal Report, i.e., Sections 4-6 below do not apply.
4. If the content of an anonymous Report is insufficient, in particular:
 - 1) does not provide a sufficient description of the Violation of Law, and/or,
 - 2) for other reasons indicated to the Reporting Person, it excludes the Report being further processed and recognized in accordance with the provisions of the Procedure.

The Report may be rejected without conducting an explanatory proceeding. The Director of the Compliance Department decides on the rejection of the Report. After completing the missing information, the Reporting Person will be entitled to submit the Report again, and it will be the subject to consideration under this Procedure again.

5. If the Reporting Person submitting the Report anonymously does not clearly indicate the address for communication (electronic in the form of an email or correspondence address), the Company is entitled to refrain from confirming receipt of the Report to the Reporting Person and from providing feedback.
6. If the Reporting Person provides in the anonymous report a communication address, the Company may limit the scope of information confirming receipt of the Report and the feedback.
7. In case of doubts as to the identity of the Reporting Person, the Report Receiver shall contact the Reporting Person in order to clarify them. If doubts as to the identity of the Reporting Person are not removed, the Report will be considered anonymous. If possible, the Report Receiver will inform the Reporting Person about it unless the Reporting Person has not provided contact details. In such a case, the

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Report Receiver shall leave a note in the Registry of Reports about the reasons for qualifying the Report as an anonymous report.

§ 12

Persons authorized to receive Reports

The following persons are authorized to receive Reports:

- 1) the Director of the Compliance Department and employees of this department authorized by him,
- 2) the Director of the Internal Control and Risk Management Department and employees of this department authorized by him,
- 3) the Director of the HR Department – only for Reports concerning Violations of Law committed by the Director of the Compliance Department and employees and associates of his department or the Director of the Internal Control and Risk Management Department and employees and associates of his department,
- 4) the body supervising the Management Board of the Company – only for Reports regarding Violations of Law committed by members of the Management Board (hereinafter jointly referred to as **Report Receiver**).

§ 13

The Report Receivers are obliged to maintain impartiality and independence. In the event of noticing a risk of a conflict of interest, the Report Receiver is obliged to exclude themselves from participating in the proceedings.

§ 14

Reporting channels

A Violation of Law may be reported at the discretion of the Reporting Person:

- 1) through the online platform implemented by the Company,
- 2) in writing, or,
- 3) orally—in accordance with the rules set out in § 15-17, respectively.

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§ 15

Submissions via the online platform

1. The Reporting Person may submit a Report on Violations of Law via the online platform provided by the Company by completing the form available online on this platform (hereinafter: **the Platform**).
2. Further contact with the Reporting Person may take place via the Platform or in person.

§ 16

Written submissions

1. The Reporting Person may also submit a Report on Violation of Law in writing.
2. The Reporting Person may submit a written Report on violation of Law by completing a paper form or writing down the Report, placing it in a closed envelope, and sending it to the address of the place of work of the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department with the note **CONFIDENTIAL – To the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department in person**.
3. Further contact with the Reporting Person may take place in person or using other contact details provided by the Reporting Person, as well as using the Platform.

§ 17

Oral submissions

1. The Reporting Person may also report Violations of Law orally by submitting the Report to 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.
2. The Director of the Compliance Department or the Director of the Internal Control and Risk Management Department organizes a meeting with the Reporting Person within 7 days from the date of contact with the Reporting Person.
3. The Report Receiver prepares a detailed report of the meeting with the Reporting Person and allows the Reporting Person to check and correct it before signing it.

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4. The Reporting Person approves the report by signing it.
5. Further contact with the Reporting Person may take place in person or using other contact details provided by the Reporting person, as well as using the Platform, if the Reporting Person agrees to it.

§ 18

Content of the Report

Regardless of the chosen reporting channel, the Report should include, in particular:

- 1) data of the Reporting Person, including at least his/her name and surname and contact details, e.g., email address or correspondence address through which communication with the Reporting Person will be conducted—unless the Report is anonymous,
- 2) date and place of preparation of the Report,
- 3) specification of the type of Violation of law,
- 4) presentation of the facts, including a description of what specific actions and behaviors, or omissions constituted, according to the Reporting Person, a Violation of Law,
- 5) presentation of all circumstances of the case known to the Reporting Person and evidence to support them if the Reporting Person has them, including presentation of documentary evidence and indication of the names and surnames of witnesses (and if the witnesses are not members of the Company's team—also correspondence addresses) who may have knowledge of the circumstances related to the reported Violation of Law,
- 6) the date or period of occurrence of the event to which the Report relates,
- 7) indication of the person to whom the Report relates together with his/her data (including at least the name and surname) if known to the Reporting Person and if the above-mentioned information is known to him/her (hereinafter: **the Person concerned by the Report**),
- 8) other information regarding the Violation of Law that is the subject matter of the Report that may affect or may be helpful in the course of the explanatory proceedings conducted.

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§ 19

Good faith

The Reporting Person should Report on violations in good faith. Good faith is understood as acting with a sincere belief, justified by the circumstances of a given case, that the information provided is true and that the reported circumstances indicate that Violations of Law have occurred. It is assumed that the Reporting Person acts in good faith. Reporting Violations in bad faith means that the Reporting Person does not benefit from the protection referred to in § 28 of the Procedure.

VI. PROCESSING OF VIOLATIONS REPORT

§ 20

Initial verification of the Report

1. After receiving the Report, 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, performs an initial verification to determine whether the subject matter of the Report falls within the scope of the Procedure specified in § 9 of the Procedure.
2. If, due to the subject matter of the Report, it is appropriate to apply the Procedure for Counteracting Mobbing, Discrimination, and Other Undesirable Behaviors or the Procedure for Reporting Other Irregularities in the Work Environment, the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department issues a decision to transfer the case for consideration under the appropriate procedure and immediately informs the Reporting Person about this fact, with a brief justification of the basis for making the decision.
3. The Report Receiver shall provide the Reporting Person with confirmation of receipt of the Report on violation within 7 days of its receipt unless the Reporting Person has not provided the address to which the confirmation should be sent.
4. If the information provided by the Reporting Person is clearly untrue, does not indicate any violations of the law, or does not concern matters covered by this Procedure, the Procedure for Counteracting Mobbing, Discrimination and Other Undesirable Behaviors or the Procedure for Preventing Other Irregularities, the Report Receiver may refuse to initiate an explanatory proceeding, informing the Reporting Person of it. If the Reporting Person submits the same Report again, the Report Receiver will

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be entitled to leave the Report without further action, making an appropriate note about the reasons for such action.

5. An explanatory proceeding is conducted in each case in which, as a result of the initial verification of the Report, there are no grounds to refuse to initiate the proceeding or subject it to another procedure listed in Section 4.
6. The Reporting Person is informed about the result of the initial verification of the Report on Violation of Law.
7. The Reporting Person is informed, to the appropriate extent, whether the explanatory proceedings have confirmed the occurrence of the Violation of Law, as well as about the planned or undertaken actions and their justification, within 3 months from the confirmation to the Reporting Person of receipt of the Report on Violation of Law.
8. The Report Receiver may contact the Reporting Person to obtain additional information about the Violation of Law at any stage of the explanatory proceeding.
9. Withdrawal of the Report on Violation of Law by the Reporting Person does not terminate the proceeding if, in the opinion of the Report Receiver, the information collected in the case justifies the initiation or continuation of the explanatory proceeding.

§ 21

Entities conducting the explanatory proceeding

1. The committees appointed for this purpose (hereinafter: **Committees**) are authorized to conduct explanatory proceedings.
2. 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, appoints the Committee if this is justified by circumstances, such as the scope of activities necessary to clarify the matter, useful professional knowledge, or the importance of the reported Violations.
3. The Director of the Compliance Department may appoint persons to the Committee whose participation is desirable due to the nature of the Violations of Law. The Committee should consist of at least 3 people. The Director of the Compliance Department may, in justified cases, change the composition of the Committee.

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4. The Committee may include employees of the Company and other persons.
5. The Director of the Compliance Department may appoint to the Committee, in particular:
 - 1) an employee or associate of the HR Department,
 - 2) an employee or associate of the Legal and Transaction Department,
 - 3) an employee or associate of the Internal Control and Risk Management Department.
6. A member of the Committee may not be the Person concerned by the Report or a person who has a conflict of interest that may give rise to doubts as to impartiality.
7. The members of the Committee are obliged to remain impartial and independent. If a member of the Committee notices the risk of a conflict of interest, he/she is obliged to refrain from participation in the proceedings by informing the Director of the Compliance Department.

§ 22

Conducting explanatory proceedings

1. Members of the Committee conducting the explanatory proceedings are obliged to take actions aimed at assessing the accuracy of the information contained in the Report on Violation of Law and to disclose all circumstances of the case relevant for assessing the validity of the Report on Violation of Law, while maintaining due diligence.
2. Members of the Committee should, in particular:
 - 1) analyze internal documentation in connection with the reported Violation of law,
 - 2) listen to the Reporting Person and the Person concerned in the Report, enabling the indicated persons to present their position and submit evidence.
3. If, during the explanatory proceeding, it becomes necessary to hear witnesses, the members of the Committee shall summon them to a meeting. A protocol is drawn up regarding the witness hearing.
4. The witness signs an undertaking to keep confidential all facts and circumstances that learned during the explanatory proceeding.

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5. If a witness discloses, outside the explanatory proceeding by the Committee, information constituting a trade secret, which the witness learned about on the occasion of or in connection with participation in the explanatory proceeding, the Company will have the right to claim compensation from the witness on general principles, as well as to consider the disclosure as the basis for a serious breach of duties—in particular, regarding the care for the Company’s interests.
6. Witnesses summoned by the Committee should participate in the meeting conducted by the Committee at a time and place specified by it. The witness is obliged to notify the Committee immediately of any situation that prevents the witness from appearing on the date and place indicated by the Committee, indicating the reason for the inability to appear.
7. The provisions of Sections 3-6 above shall apply accordingly to the parties to the explanatory proceeding.
8. Members of the Committee act with respect for the personal rights and good name of the Reporting Person and the Persons concerned by the Report and ensure the security and confidentiality of personal data of all persons participating in the explanatory proceeding.
9. The Committee may, in particular:
 - 1) control the electronic correspondence of persons who may have been involved in the reported Violation of law,
 - 2) outsource certain explanatory activities to an external adviser,
 - 3) initiate an internal audit or investigative audit after obtaining the consent of the President of the Management Board,
 - 4) take other actions necessary to clarify the Report of the Violation of Law.
10. The members of the Committee document the meetings and their course in the form of minutes signed by themselves. The members of the Committee may appoint a recorder and, with the consent of a witness or a party to the explanatory proceeding, record the course of the meeting in audio or audiovisual form. The audio or audiovisual recording is stored on a portable storage medium, properly secured by encryption, and is stored in a secured place by the Director of the Compliance Department.
11. Regardless of the hearings, the Committee documents the activities undertaken in the form of minutes or notes.

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§ 23

Report on the investigation

1. The Committee prepares a record on the explanatory proceeding (hereinafter: **the Report**).
2. The Report should contain at least:
 - 1) the facts established by the Committee on the basis of the material collected during the explanatory proceeding,
 - 2) a description of the actions taken,
 - 3) conclusions resulting from the actions taken—in particular, the Committee’s assessment as to the existence or non-existence of the Violation of Law,
 - 4) recommendations and follow-up actions that can be taken.
3. The Report may contain the Committee’s suggestions regarding carrying out an audit or inspection, improving management, as well as the need to carry out additional actions aimed at reversing the effects of Violations of Law, or effective detection and elimination of Violations of Law.
4. A member of the Committee may submit a dissenting opinion in writing with justification. The dissenting opinion is attached to the final Report.

§ 24

Submission of the Report

1. In each case, 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 given proceeding.
2. If the conclusions of the Report do not indicate the occurrence of Violations of Law, the proceedings are terminated. The Report may be submitted to the Management Board. The decision to submit 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 managing the given proceeding, after reviewing the content of the Report.

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3. If the conclusions of the Report indicate the occurrence of Violations of Law, the Report is immediately submitted to the Management Board for analysis after being reviewed by the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, depending on the entity managing the given proceeding.
4. If the Violation of Law concerns any member of the Management Board, the Report is submitted directly to the body supervising the Management Board. The Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, depending on the person managing the given proceeding, is responsible for submitting the Report.
5. The Commission informs the Reporting Person about the completion of the explanatory proceeding and, to the extent necessary, of its results.

§ 25

Follow-up activity

1. Based on the recommendations presented in the content of the Report, the Management Board or the Supervisory Body in matters concerning the Management Board makes decisions regarding the advisability of implementing follow-up activities.
2. Follow-up activities may include, in particular:
 - 1) reporting the matter to the competent public authority,
 - 2) applying a warning or reprimand to the perpetrator of the Violation of Law,
 - 3) depriving the perpetrator of the Violation of the right to a reward or bonus for a specified period,
 - 4) terminating the employment contract with the perpetrator of the Violation of Law without observing the notice period or terminating the civil law contract between the parties or removing such a person from cooperation with the Company if the Company and the perpetrator of the Violation of Law are not directly contracted,
 - 5) implementing solutions to prevent similar violations 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 activities taken to the appropriate organizational unit for implementation, each time informing the Director of the Compliance Department and the

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Director of the Internal Control and Risk Management Department, depending on the entity managing the given proceeding.

VII. PROTECTION OF THE CONFIDENTIALITY AND PROTECTION OF THE RIGHTS OF PERSONS PARTICIPATING IN THE PROCEEDING

§ 26

Protection of confidentiality of information

1. The Company ensures that the Procedure and the processing of personal data related to the receipt of the Report on Violation of Law protect confidentiality.
2. Confidentiality protection applies, among others, to:
 - 1) the identity of the Reporting Person, the Person concerned by the Report, and other persons indicated by the Report on Violation of Law,
 - 2) the content of the Report on Violation of Law,
 - 3) information collected during the explanatory proceeding, even if the Report on Violation of Law turns out to be unjustified, and,
 - 4) any follow-up activity taken.
3. In the course of the proceeding, the Company ensures the protection of the rights of the Persons to whom the Report on Violation of Law relates by providing them the right to give explanations and the right to be heard.
4. All persons taking actions related to the Report on Violation of Law are obliged to keep the course of the proceeding and the information they have learned in connection with the actions taken as a result of the Report on Violation of Law confidential.
5. Confidential information shall be disclosed only to authorized persons and only to the extent necessary, justified by the course of the proceeding and the nature of the Violation of Law being investigated.

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§ 27

Personal data protection

1. The Company is obliged to comply with the provisions on the protection of personal data resulting from 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). EU L 119, 4.05.2016, p. 1. EU L 127, 23.05.2018, p. 2. UE L 74 of 4.03.2021, p. 35 (hereinafter: **GDPR**), the Act of 10.05.2018, on the Protection of Personal Data (Journal of Laws of 2019, item 1781), the Act of 14.06.2024, on the Protection of Whistleblowers (Journal of Laws of 2024, item 928), and other provisions of law that are applicable due to the specific nature of the Company.
2. The Company is the administrator of the personal data of 1) the Reporting person, 2) the Persons concerned in the Report, 3) the Persons assisting in reporting the Report, 4) the Persons associated with the Reporting person, as well as 5) other persons indicated by the Reporting person as part of the Procedure (acceptance and verification of the Violation of Law, conducting the investigation, and follow-up) and personal data collected in the register of internal violations reports.
3. After receiving the Report on Violation of Law, the Company processes personal data only to the extent necessary to accept the Report on Violation of Law and to conduct an explanatory proceeding and take follow-up activities.
4. Personal data that is not relevant to the consideration of the Report on Violation of Law are not collected, and in the event of accidental collection, they are immediately deleted. These personal data are deleted within 14 days from the moment it is determined that they are irrelevant to the given proceeding. A general note is made of the deletion of personal data, indicating the date of deletion, the person performing the deletion, the source of the personal data, the date on which it was determined that the personal data were not relevant to the given proceeding, and the reasons for their deletion. The note does not indicate the personal data that was subject to deletion.
5. Personal data processed in connection with the accepting of the Report on Violation of Law, conducting explanatory proceedings, or taking follow-up activities, as well as documents related to this Report, are

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stored for a period of 3 years after the end of the calendar year in which the follow-up activities were completed, or after the completion of the proceeding initiated by these activities.

6. Persons permitted under the Procedure to receive and verify a Report on Violation of Law, conduct explanatory proceedings, and take follow-up activities, and to process the personal data of the Reporting person, the Person concerned by the Report, and the third party indicated in the Report on Violation of Law have written authorizations granted by the Company. Authorized persons also submit a written declaration on maintaining the confidentiality of information and personal data obtained as part of the receipt and verification of internal reports and taking follow-up activities, also after the termination of the employment relationship or other legal relationship under which they performed this work. The template of the declaration is attached as Appendix No. 1.
7. The identity of the Reporting Person is not made available to any person who is not authorized to process personal data under the Procedure referred to in Section 6 above unless the Reporting Person consents to such disclosure or if it results from separate provisions: in the event that such disclosure is a necessary and proportionate obligation in connection with explanatory proceedings conducted by public authorities or preparatory or judicial proceedings conducted by courts, including in order to guarantee the right of defense of the Person concerned by the Report. Each disclosure of the Reporting Person's identity must be documented with a justification provided.
8. The content of the information clause regarding the processing of personal data obtained from the data subject—in relation to the Reporting Person—in accordance with Article 13(1) and (2) of the GDPR—is made available on a dedicated online platform indicated by the Company for the Report on Violations of Law. In the event of a Report on Violation of Law via other channels, the content of the information clause is made available to the Reporting Person during the first contact with the Reporting Person. The content of the information clause is attached as Appendix No. 2.
9. The content of the information clause provided to the Person concerned by the Report and the third party indicated in the Report on Violation of Law, as well as to the persons whose personal data has been obtained in connection with the explanatory proceedings, is provided to the person to whom the data relates no later than within one month from the date of obtaining the data. The content of the information clause is attached as Appendix No. 3.
10. After completing a documented analysis, the Company may use the exception provided for in Article 14(5)(b) of the GDPR in relation to the persons referred to in Section 9 above, on the basis of which the

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data subject does not have to be informed about the acquisition of his or her personal data if the fulfillment of this obligation may prevent or seriously hinder the achievement of the purposes of such processing.

11. The provisions of Article 14(2)(f) of the GDPR and Article 15(1)(g) of the GDPR do not apply (disclosure of the source of personal data), which means that the name and surname of the Reporting Person, the contact address of the Reporting Person, and individual categories of personal data allowing for direct or indirect identification of the identity of the Reporting Person are not provided. The above does not apply if the Reporting Person has consented to the disclosure of his/her identity.

VIII. PROTECTING OF THE REPORTING PERSON OF VIOLATION

§ 28

Prohibition of retaliatory action

1. The Company has an absolute prohibition on taking retaliatory actions against the person who submitted the Report, an External Report, as well as public disclosure (hereinafter: **Retaliation**).
2. Taking any repressive, discriminatory, or other type of unfair treatment towards the Reporting Person will be treated as a violation of the Procedure and may result in criminal liability or termination of the contract between the person committing the Retaliation.
3. In particular, the following actions are prohibited against the Reporting Person:
 - 1) refusal to establish an employment relationship,
 - 2) notice or termination without notice of employment,
 - 3) failure to conclude a fixed-term employment contract after the termination of the trial period employment contract,
 - 4) failure to conclude another fixed-term employment contract or failure to conclude an open-ended employment contract after the termination of the fixed-term employment contract, in a situation where the employee had a reasonable expectation that such a contract would be concluded with him/her,

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- 5) reduction of remuneration for work,
- 6) suspension of promotion or omission from promotion,
- 7) omission when granting work-related benefits other than remuneration,
- 8) transferring an employee to a lower position,
- 9) suspension from performing employee or official duties,
- 10) transferring the Reporting Person's existing employment duties to another employee,
- 11) unfavorable change in the place of work or working time schedule,
- 12) negative evaluation of work results or negative opinion about work,
- 13) imposing or applying a disciplinary measure, including a financial penalty or a similar measure,
- 14) coercion, intimidation, or exclusion,
- 15) mobbing,
- 16) discrimination,
- 17) unfavorable or unfair treatment,
- 18) suspension of participation or omission when selecting participants to participate in training to improve professional qualifications,
- 19) unjustified referral for a medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such an examination,
- 20) action aimed at making it difficult to find employment in a given sector or industry in the future on the basis of an informal or formal sector or industry agreement,
- 21) causing a financial loss, including an economic one, or loss of income,
- 22) causing other non-material damage, including infringement of personal rights—in particular, the good name of the Reporting Person,
- 23) failure to conclude another cooperation agreement with a co-worker,

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24) termination of the contract between the Company and a co-worker.

4. The above-mentioned actions towards the Reporting Person will not be considered Retaliatory Actions if they are taken for objective reasons unrelated to the Report on Violation of Law by the Reporting Person.
5. Retaliatory Actions due to the submission of a Report, External Report, or Public Disclosure also include a threat or attempt to apply the measure specified in Section 3 above unless the Company proves that it was guided by objective reasons.
6. In the event of Retaliatory Action against the Reporting Person, the Reporting Person is entitled to claim compensation in an amount not lower than the average monthly remuneration in the national economy in the previous year, announced for retirement purposes in the Official Journal of the Republic of Poland "Monitor Polski" by the President of the Central Statistical Office (GUS), or the right to compensation.
7. Whoever takes Retaliatory Actions against the Reporting Person, a person assisting in making a Report, or a person associated with the Reporting Person is subject to a fine, restriction of liberty, or imprisonment for up to 2 years, and if the action is persistent—imprisonment for up to 3 years.
8. The provisions of this paragraph also apply to a person assisting in submitting the Report and a person related to the Reporting Person, as well as to a legal person or other organizational unit assisting the Reporting Person or related to the Reporting Person—in particular, being the property of the Reporting Person or employing the Reporting Person.

§ 29

Protection exclusions

Submitting Reports in bad faith, without reasonable suspicion that a Violation of Law may have occurred or that there is a threat of a Violation of Law in the future, is reprehensible and may result in professional consequences being imposed on the Reporting Person, including termination of the employment relationship without notice due to the employee's fault, and in the event of a breach of law, reporting this fact to the appropriate law enforcement authorities. In such a situation, the Reporting Person is not entitled to protection under § 28 of the Procedure.

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§ 30

Rights of the Person concerned by the Report

The person concerned by the Report has the right to seek legal protection under the applicable law, regardless of the provisions of the Procedure, including the right to take the case to court.

IX. REGISTER OF INTERNAL VIOLATION REPORTS

§ 31

Rules for maintaining the register

1. The Company maintains a register of internal Reports of Violations (hereinafter: '**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 on behalf of the Director of the Compliance Department, in a way 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 on behalf of the Director of the Compliance Department, on the basis of an Internal Report.
4. The Register includes:
 - 1) the Report number,
 - 2) the subject matter of the alleged Violation of Law,
 - 3) the personal data of the Reporting Person and the Person concerned by the Report, necessary to identify these persons,
 - 4) the contact address of the Reporting Person,
 - 5) the date of filing the Report,
 - 6) information on the follow-up activities taken,

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7) the date of completion of the case.

5. Personal data and other information in the Register are stored for a period of 3 years after the end of the calendar year in which the follow-up activities were completed, or after the completion of the proceedings initiated by these activities.

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 way that ensures the confidentiality of the data contained therein.

X. INFORMATION ABOUT THE PROCEDURE OF EXTERNAL REPORTS

§ 32

Entities authorized to receive external Reports

1. In any case, the Reporting Person may also submit the Report to the Ombudsman or a public authority (hereinafter: **External Reports**) bypassing the Internal Report Procedure.
2. The public authorities accepting External Reports are the supreme and central government administration bodies, local government administration bodies, local government units, other state bodies, and other entities performing tasks in the field of public administration operation of law, competent to undertake follow-up activities in the areas indicated in § 9 of the Procedure.

§ 33

Order of submitting Reports

The Company encourages Reports regarding matters specified in the Procedure to be addressed first to the Company on the terms specified in the Procedure, as this is the most effective way to eliminate possible Violations of Law of which the Company's authorities may not have knowledge and awareness.

§ 34

Procedure for submitting external Reports

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1. External Reports can be made orally or in writing, in paper or electronic form.
2. The Ombudsman or the public authority that accepted the External Report shall immediately send the Reporting Person, but no later than within 7 days from the date of acceptance of the External Report, confirmation of its acceptance unless the Reporting Person has expressly made a different request in this respect or the Ombudsman or the public authority has reasonable grounds to believe that acknowledging receipt of the Report would jeopardize the protection of the confidentiality of the Reporting Person's identity.
3. At the request of the Reporting Person, the public authority competent to take follow-up activities shall issue a certificate confirming that the Reporting Person is protected against retaliatory actions no later than one month from the date of receipt of the request.

§ 35

Information obligation

1. Any person interested in submitting an external Report can find information on the websites of the Ombudsman and the relevant public authorities (in the Public Information Bulletin) about:
 - 1) contact details enabling the submission of an external Report—in particular, a correspondence address, email address, address for electronic delivery, a separate address of an electronic inbox, the address for the website where the electronic form or telephone number is located, along with an indication of whether the calls are recorded,
 - 2) conditions for providing protection to the Reporting Person,
 - 3) the procedure applicable to the external Report, including the required method of explaining the information that is the subject of the Report or providing additional information,
 - 4) the deadline for providing feedback and the type and content of such information,
 - 5) the confidentiality rules applicable to External Reports,
 - 6) the principles of personal data processing,
 - 7) the nature of the follow-up activities taken in connection with an external Report,
 - 8) legal remedies and procedures to protect against retaliation and the availability of confidential advice to individuals considering making an External Report,

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- 9) the conditions under which the Reporting Person is protected from liability for breach of confidentiality,
- 10) encouraging the use of the legal entity's internal Report procedure in the event that the violation of law can be effectively remedied within the legal entity's organizational structure and the Reporting Person has no risk of retaliation,
- 11) contact details of the Ombudsman.

XI. FINAL PROVISIONS

§ 36

Final provisions

1. The procedure enters into force within 7 days from the date of announcement in the manner adopted by the Company.
2. The procedure was consulted with the representatives of the employees performing the work.

XII. LIST OF APPENDICES

Appendix No. 1: Confidentiality obligation.

Appendix No. 2: Information obligation towards the Reporting Person.

Appendix No. 3: Information obligation towards other persons (obtained as part of the received Report on Violations of Law and the Conduct of Explanatory Proceedings).

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APPENDIX NO. 1

CONFIDENTIALITY STATEMENT

I declare that I undertake to keep confidential all information obtained during or in connection with a Report on Violations of Law (hereinafter: **Report**) in (**'Company'**), particularly in connection with my participation in the explanatory proceeding related to the Report.

I am aware that all information and data regarding the Report or explanatory proceeding are highly confidential and may constitute the Company's trade secret.

In addition, I undertake not to talk to employees and persons cooperating with the Company, or any third parties, about matters related to the Report—in particular, about the course of the explanatory proceeding, the issues raised therein, or other circumstances that 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

INFORMATION OBLIGATION TOWARDS THE REPORTING PERSON

Pursuant to Article 13(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) (OJ EU L 119 of 04.05.2016, p. 1; OJ EU L 127 of 23.05.2018, p. 2; and OJ 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 on Violation of Law is Polenergia S.A., with its registered office in Warsaw (address: 24/26 Krucza Street, 00-526 Warsaw), entered into the register of entrepreneurs of the National Court Register maintained by the District Court for the Capital City of Warsaw in Warsaw, XII Commercial Division of the National Court Register, under KRS: 0000026545, NIP: 5261888932, REGON: 012693488, Share capital: PLN 154,437,826.00, paid in full.
2. In matters related to the protection of personal data, you can contact us via email at RODO@polenergia.pl or by traditional mail to the address **Polenergia S.A., 24/26 Krucza Street, 00-526 Warsaw**.
3. The administrator processes your personal data pursuant to Article 6(1)(c) of the GDPR in connection with Article 8(4) of the Whistleblower Protection Act of 14.06.2024 (Journal of Laws of 2024, item 928) to enable you to notify a Violation of Law and to fulfill the obligations imposed on you in connection with the Report on Violation of Law, including, among others, considering your Report and carrying out explanatory proceedings and possible follow-up activities. If you provide special categories of personal data specified in Article 9(1) of the GDPR, the Administrator processes them on the basis of Article 9(2)(b) of the GDPR, i.e., the necessity to fulfill the obligations and special rights of the Administrator in the field of labor law.
4. With your consent, the Administrator may disclose your identity. The consent granted is voluntary and may be withdrawn at any time, but without affecting the disclosures made before its withdrawal.
5. Your personal data will be stored for a period of 3 years after the end of the calendar year in which the follow-up activities were completed or after the completion of proceedings initiated by these activities. The deadline for deleting data may be extended by the limitation period for claims if the processing of your personal data is necessary to establish or pursue possible claims or defend against such claims.
6. Providing your personal data is voluntary.
7. Your personal data may be transferred to law firms or specialized entities in a given field cooperating with the Administrator for the purposes specified in this information clause. The Administrator ensures that these entities will also protect your identity unless you consent to disclosure. In addition, your personal data may be disclosed to institutions authorized under the law to the extent and for the purposes arising from the provisions of generally applicable law.
8. You have the following rights:
 - a. the right to access personal data and to receive a copy of the personal data being processed (Article 15(1) and (3) of the GDPR),
 - b. the right to correct personal data (Article 16 of the GDPR),
 - c. the right to delete personal data in the event of the circumstances provided for in Article 17 of the GDPR,
 - d. the right to limit the processing of personal data in the cases indicated in Article 18 of the GDPR,
 - e. the right to transfer data to another administrator in the cases indicated in Article 20 of the GDPR,
 - f. the right to lodge a complaint with the President of the Personal Data Protection Office if you believe that the processing of your personal data violates the provisions of the GDPR (Personal Data Protection Office, Stanisława Moniuszki 1A, 00-014 Warszawa, Poland),

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- g. to the extent that your data is processed on the basis of consent (Article 6(1)(a) of the GDPR or Article 9(2)(a) of the GDPR) – you have the right to withdraw your consent to data processing at any time. Withdrawal of consent does not affect the lawfulness of the processing carried out on the basis of your consent before its withdrawal,
 - h. to the extent that your data is processed on the basis of the legitimate interest of the administrator (Article 6(1)(f) of the GDPR) – you have the right to object to the processing of your personal data at any time.
9. Your personal data will not be transferred outside the European Economic Area or to an international organization.
 10. You will not be subject to a decision that is based solely on automated processing, including profiling, and produces legal effects concerning you or similarly significantly affects you.

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APPENDIX NO. 3

INFORMATION OBLIGATION TOWARDS OTHER PERSONS (OBTAINED AS PART OF THE RECEIVED REPORT ON VIOLATIONS OF THE LAW AND THE CONDUCT OF EXPLANATORY PROCEEDING)

Pursuant to Article 13(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) (OJ EU L 119 of 04.05.2016, p. 1; OJ EU L 127 of 23.05.2018, p. 2; and OJ 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 on Violation of Law is Polenergia S.A., with its registered office in Warsaw (address: 24/26 Krucza Street, 00-526 Warsaw), entered into the register of entrepreneurs of the National Court Register maintained by the District Court for the Capital City of Warsaw in Warsaw, XII Commercial Division of the National Court Register, under KRS: 0000026545, NIP: 5261888932, REGON: 012693488, Share capital: PLN 154,437,826.00, paid in full.
2. In matters related to the protection of personal data, you can contact us via email at RODO@polenergia.pl or by traditional mail to the address **Polenergia S.A., 24/26 Krucza Street, 00-526 Warsaw**.
3. We process your personal data indicated in the Report of Violation of Law or your personal data collected during the explanatory proceedings, including from you, and are necessary to accept the Report on Violation of Law and take possible follow-up activities. The personal data that we process may include, in particular, your name and surname, contact details, and other data, as well as the personal data you have provided to us.
The Administrator processes your personal data pursuant to Article 6(1)(c) of the GDPR in conjunction with Article 8(4) of the Whistleblower Protection Act of 14.06.2024 (Journal of Laws of 2024, item 928) to fulfill the imposed obligations related to the Report on Violation of Law, i.e., to accept the Report on Violation of Law and to carry out the explanatory proceedings and possible follow-up activities, and in relation to special category data specified in Article 9(1) of the GDPR pursuant to Article 9(2)(b) of the GDPR, i.e., the necessity to fulfill the obligations and specific rights of the Administrator in the field of labor law.
4. Your personal data will be stored for a period of 3 years after the end of the calendar year in which the follow-up activities were completed or after the completion of proceedings initiated by these activities. The deadline for deleting data may be extended by the limitation period for claims if the processing of your personal data is necessary to establish or pursue possible claims or defend against such claims.
5. Your personal data may be transferred 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 resulting from the provisions of generally applicable law.
6. You have the following rights:
 - a. the right to access personal data and to receive a copy of the personal data being processed (Article 15(1) and (3) of the GDPR),
 - b. the right to correct personal data (Article 16 of the GDPR),
 - c. the right to delete personal data in the event of the circumstances provided for in Article 17 of the GDPR,
 - d. the right to limit the processing of personal data in the cases indicated in Article 18 of the GDPR,
 - e. the right to transfer data to another administrator in the cases indicated in Article 20 of the GDPR,

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- f. the right to lodge a complaint with the President of the Personal Data Protection Office if you believe that the processing of your personal data violates the provisions of the GDPR (Personal Data Protection Office, Stanisława Moniuszki 1A, 00-014 Warszawa, Poland), and the right to restrict the processing of personal data in the cases indicated in Article 18 of the GDPR,
 - g. to the extent that your data is processed on the basis of consent (Article 6(1)(a) of the GDPR or Article 9(2)(a) of the GDPR) – you have the right to withdraw your consent to data processing at any time. Withdrawal of consent does not affect the lawfulness of the processing carried out on the basis of your consent before its withdrawal,
 - h. to the extent that your data is processed on the basis of the legitimate interest of the administrator (Article 6(1)(f) of the GDPR) – you have the right to object to the processing of your personal data at any time.
7. Your personal data will not be transferred outside the European Economic Area or to an international organization.
 8. You will not be subject to a decision that is based solely on automated processing, including profiling, and produces legal effects concerning you or similarly significantly affects you.

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