

PROCEDURE OF ANONYMOUS REPORTING OF
IRREGULARITIES
(WHISTLEBLOWING)
IN THE INTROL GROUP

DEFINITIONS

Article 1

1. Whenever the Procedure refers to:
 1. **Group/Group Companies** – they shall be understood to mean INTROL S.A. and its subsidiary companies within the meaning of the Act on the Code of Commercial Companies of 15 September 2000;
 2. **Group Compliance Officer** – it shall be understood to mean a person performing compliance activities in the Group;
 3. **INTROL** – it shall be understood to mean INTROL S.A.;
 4. **Explanatory Committee/Committee** – it shall be understood to mean an internal Committee established to provide complex explanations of the circumstances indicated in Irregularity Reporting, which operates pursuant to the Procedure of Explanatory Proceedings;
 5. **Compliance Co-ordinator** – it shall be understood to mean a person performing compliance activities in a subsidiary company of INTROL S.A. or co-operating with the Group Compliance Officer in performing such activities by the Group Compliance Officer in a subsidiary company of INTROL S.A.;
 6. **Irregularities** – it shall be understood to mean each factual status that results from actions or omissions, evidencing possibilities of the occurrence of events (an example catalogue of which has been indicated in Article 3.3 of the Procedure with regard to entities that Irregularities Reporting may be applicable to within the meaning of Article 3.2 of the Procedure), which breach or may lead to breaching generally applicable provisions of law or the internal regulations of the Group, or each actions/negligence that constitutes or may constitute an illegal or unethical action;
 7. **Person Responsible for Reporting** – it shall be understood to mean a person responsible for reviewing Irregularity Reporting in accordance with Article 4 of the Procedure;
 8. **Person Authorised to Make Reporting** – it shall be understood to mean a person indicated in Article 3.1 of the Procedure;
 9. **Entity to Which Reporting Applies** – it shall be understood to mean an entity referred to in Article 3.2 of the Procedure;
 10. **Explanatory Proceedings** – they shall be understood to mean proceedings conducted further to Reporting, based on the Procedure of the Explanatory Proceedings;

- 11 **Employee** – it shall be understood to mean a person in an employment relationship with the Company within the meaning of Article 22.1 of the Labour Code;
12. **President of the Management Board** – it shall be understood to mean a person in the role of the President of the Management Board of INTROL or in a subsidiary company of INTROL;
13. **Procedure** – it shall be understood to mean the Procedure of Anonymous Reporting of Irregularities (Whistleblowing) in the INTROL Group;
14. **Anti-Mobbing Procedure** – it shall be understood to mean the Procedure of Counteracting Adverse Developments in Employment at the INTROL Group;
15. **Procedure of the Explanatory Proceedings** – it shall be understood to mean the Procedure of the Internal Explanatory Proceedings in the INTROL Group;
16. **Supervisory Board** – it shall be understood to mean the Supervisory Board of a Company;
17. **Register of Irregularities/Register** – it shall be understood to mean a register maintained pursuant to the rules set forth in Article 12 of the Procedure by the Group Compliance Officer, a Compliance Co-ordinator, and the President of the Management Board of INTROL;
18. **Company** – it shall be understood to mean a company from the Group;
19. **Whistleblower** – it shall be understood to mean a person making Irregularity Reporting, who has been given a Whistleblower Status pursuant to the rules set forth in the Procedure;
20. **Associate** – it shall be understood to mean a person providing services for a Company under a civil law agreement;
21. **Initial Reporting Analysis** – it shall be understood to mean verification of the content of Reporting in terms of the existence of the basis for its review in the course of explanatory proceedings and giving a Reporting Person a Whistleblower Status, under which a Person Responsible for Reporting shall be authorised to request a Reporting Person to supplement the data included in Irregularity Reporting by the prescribed date;
22. **Management Board** – it shall be understood to mean the Management Board of a Company or the Management Board of a general partner in the case of a limited partnership in which a limited liability company is a general partner;
23. **Reporting Person** – it shall be understood to mean a person making Irregularity Reporting by using reporting channels as defined in the Procedure;
24. **Irregularity Reporting/Reporting** – it shall be understood to mean information provided by a Person Authorised to Make Reporting in the manner set forth in the Procedure that may

Procedure of Anonymous Reporting of Irregularities (Whistleblowing) in the Introl Group

evidence Irregularities.

2. Depending on the context, words in singular shall also include plural and vice versa.
3. As made in the Procedure, references to “clauses”, “points” or “attachments” shall be references to the clauses of the Procedure, the points of the Procedure, and the attachments to the Procedure, unless the Procedure explicitly provides otherwise.

GENERAL PROVISIONS

Article 2

1. While building its operating strategy, the Group considers social interests, the environmental protection, relations with various groups of stakeholders, needs of its business environment, and, especially, w the importance of corporate responsibility and prevention of corruption and the occurrence of other Irregularities, both within the organisation and among its business partners.
2. The Procedure forms part of the compliance management system the basic task of which is to prevent Irregularities within the Group, and, consequently, it shall be interpreted with respect to all principles and obligations arising from the organisational structure of the Group.
3. The Group Companies conduct their business pursuant in absolute respect for the regulations of law, good practices, and highest ethical standards. The Companies also commit to adjust their business conducted on the domestic and foreign markets to constant changes in legal order.
4. The Procedure is used for Reporting Irregularities. Other matters concerning current issues relating to the performed work shall be resolved pursuant to the existing reporting lines or other available channels – established under separate internal regulations – that should be used for such purposes.
5. The Procedure sets forth the rules in the Group that govern undertaking actions by Persons Responsible for Reporting within their authority, which are aimed at clarifying information reported by Persons Authorised to Make Reporting, which may evidence Irregularities and holding a perpetrator of Irregularities accountable and pursuing remedial actions.
6. The purpose of the Procedure is to develop an effective and uniform system of informing about Irregularities in the Group by establishing secure reporting channels to prevent any retaliation measures against the Whistleblower.
7. The Procedure especially sets forth:
 - 1) scope of Irregularities covered by the Procedure,

- 2) scope of Persons Authorised to Make Reporting,
- 3) scope of entities that Irregularities Reporting may be applicable to,
- 4) rules of Reporting Irregularities by Persons Authorised to Make Reporting,
- 5) responsibility in the process of managing Irregularities,
- 6) process of reviewing and managing Irregularities,
- 7) confidentiality rules, especially rules of keeping confidential Reported Irregularities by Whistleblowers and the identity of Persons Making Reporting.

SCOPE OF THE PROCEDURE

Article 3

1. The provisions of the Procedure shall be applied to the following groups of Persons Authorised to Make Reporting:
 - 1) Employees and Associates and former Employees and Associates of the Companies from the Group,
 - 2) members of the Management Boards and the Supervisory of the Companies from the Group,
 - 3) persons acting for and on behalf of the Companies, especially any persons working under supervision and management of the Companies from the Group, i.e. suppliers, contractors, and sub-contractors of services provided for the Companies from the Group,
 - 4) any other persons in any way related to the Group Companies, having knowledge about Irregularities, especially: persons assisting in Reporting Irregularities, volunteers, trainees, apprentices, or candidates to be employed in a Group Company, if the information concerning Irregularities have been obtained by them in the course of a recruitment process or during other processes preceding establishment of an employment relationship.
2. Irregularities Reporting may especially concern the following entities:
 - 1) Group Companies,
 - 2) members of the authorities of the Group Companies,
 - 3) a natural person authorised to represent a Group Company or take decisions or exercise supervision on its behalf further to their acting in the interest or for such

entity,

- 4) a natural person admitted to act on behalf of a Group Company as a result of abuse of their authority or failure to perform their obligations,
 - 5) Employees and Associates of a Group Company further to provision of work to it,
 - 6) a sub-contractor or another entrepreneur, who is a natural person, if their prohibited act has been related to the performance of an agreement concluded with a Group Company,
 - 7) an employee or associate or a person authorised to act in the interest or for an entity indicated in point 6) above, if their act has been related to the performance of an agreement concluded by such entity with a Group Company,
 - 8) an employee or associate or a person authorised to act in the interest or for an entrepreneur, who is not a natural person, if their act has been related to the performance of an agreement concluded by such entrepreneur with a Group Company.
3. Irregularities shall be especially understood to mean information held by Persons Authorised to Make Reporting that may evidence:
- 1) suspicion of preparation, attempt at, or commitment of a prohibited act by the entities referred to in Article 3.2 above,
 - 2) failure to perform the obligations or abuse of authority by the entities referred to in Article 3.2 above,
 - 3) failure to exercise best efforts required in specific circumstances in actions pursued by the entities referred to in Article 3.2 above,
 - 4) irregularities in organisation of business activities of the Group Companies that could have led to commitment of a prohibited act or damage to a Company,
 - 5) violation of the internal procedures and the ethical standards adopted in the Group,
 - 6) violation of the provisions of the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies of 29 July 2005,
 - 7) violation of the provisions of Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market and repealing

PERSONS RESPONSIBLE FOR REPORTING MANAGEMENT

Article 4

1. Subject to the following provisions, the Group Compliance Officer shall be a person responsible for receiving and reviewing Irregularities Reporting at INTROL and exercising overall supervision over receiving and reviewing Irregularities Reporting in the Group.
2. The Compliance Co-ordinators or, depending on election by the Management Board of an INROL subsidiary company made in accordance with the provisions of the Compliance Supervision Policy in the INTROL Group, the Group Compliance Officer shall be the persons responsible for receiving and reviewing Irregularities Reporting in the INTROL subsidiary companies.
3. Persons, in the case of which it appears from the content of Irregularities Reporting that may be in any way negatively involved in actions or omissions that constitute an Irregularity may not review such Reporting. The rules governing election of the composition of the Explanatory Committee and the rules governing exclusion of a Committee member shall be defined by the separate Procedure of the Explanatory Proceedings.
4. If Irregularities Reporting concerns:
 - 1) the Group Compliance Officer – the President of the Management Board of INTROL shall be a person responsible for receiving and reviewing Irregularities Reporting,
 - 2) a Compliance Co-ordinator – the Group Compliance Officer shall be a person responsible for receiving and reviewing Irregularities Reporting,
5. The Group Compliance Officer and a Compliance Co-ordinator shall from time to time inform the President of the Management Board of a relevant Company about incoming Irregularities Reporting and commencement of the Explanatory Proceedings.
6. If Reporting concerns a member of the Management Board, the Group Compliance Officer or a Compliance Co-ordinator shall immediately forward the information on Reporting to a relevant Supervisory Board and shall be in ongoing contact with it during a review of the Reported Irregularity. If there is no Supervisory Board in a subsidiary company, a Compliance Co-ordinator shall forward the information on Reporting to the President of the Management Board of INTROL.
7. The President of the Management Board of INTROL shall be responsible for the effectiveness

and adequacy of the Procedure with regard to INTROL.

8. The President of the Management Boards of the INTROL subsidiary companies shall exercise direct supervision over the Compliance Co-ordinators in terms of receiving and reviewing Irregularities Reporting and shall be responsible for the effectiveness and adequacy of the Procedure with regard to a Company they manage.

WHISTLEBLOWER STATUS

Article 5

1. Each Person authorised to make Reporting shall report an Irregularity, if there are reasonable grounds on their part to believe that the information is provided in good faith.
2. The Whistleblower Status shall be given to each Reporting Person, unless the Initial Reporting Analysis gives grounds to assume that a Reporting Person has explicitly acted in bad faith (presumption of good faith). A Reporting Person, who acts for a purpose contrary to law or the principles of social co-habitation, shall act in bad faith.
3. A decision on granting the Whistleblower status shall be taken by a Person Responsible for Reporting.
4. A Person Responsible for Reporting shall confirm receipt of Irregularities Reporting to a Reporting Person (unless a Reporting Person has done it anonymously) and shall inform a Reporting Person about granting or refusal to grant them the Whistleblower status within 3 days of its receipt, in writing or by e-mail, regardless of the form of Irregularities Reporting. Refusal to grant the Whistleblower status to a Reporting Person shall require justification. A reporting confirmation form is enclosed as Attachment 1 to the Procedure.
5. The period referred to in point 4 above may be exceeded only when it is justified in the event of a necessity to undertake additional actions under the Reporting Initial Analysis (e.g. a necessity of having Reporting supplemented, collection of additional evidence). The Initial Reporting Analysis may not take longer than 14 days.
6. If in the course of the Explanatory Proceedings it turns out that a Reporting Person, who has been previously given the Whistleblower status, has acted in bad faith, they shall be deprived of the protection provided for the Whistleblower.

REPORTING IRREGULARITIES

Article 6

1. Reporting Irregularities may be made by using the following channels of communications only:
 - 1) dedicated e-mail boxes operated by the Group Compliance Officer, the Compliance Co-ordinators, and the President of the Management Board of INTROL;
 - 2) completing the irregularity reporting form available at www.sygnalista.introlsa.pl.
 - 3) personally to the Group Compliance Officer or a Compliance Co-ordinator;
 - 4) personally or by e-mail to the President of the Management Board of INTROL – when Reporting concerns the Group Compliance Officer. Full contact details (address, telephone, e-mail address) of the Group Compliance Officer and the Compliance Co-ordinators have been provided in Attachment 3 to the Procedure.
2. Irregularities Reporting shall contain transparent and full explanation concerning the subject of Reporting and shall at least contain the following information:
 - 1) date and place of the occurrence of an Irregularity or a date and place of obtaining the information on an Irregularity,
 - 2) description of a specific situation or circumstances establishing a possibility of the occurrence of an Irregularity,
 - 3) indication of an entity to which Irregularities Reporting applies,
 - 4) indication of any witnesses of an Irregularity,
 - 5) indication of all evidence and information that a Reporting Person has and which may prove to be helpful in the process of an Irregularity review.
3. A Reporting Person shall be obliged to treat information held by them concerning suspicion of an Irregularity as enterprise secrecy and to refrain from talking in public about suspicion of the reported Irregularities, unless such person is required to do so by regulations of law.

ANONYMOUS REPORTING

Article 7

1. It is allowed to make anonymous Irregularities Reporting by using the reporting channel defined in Article 6.1.2) of the Procedure. In the event of anonymous Irregularities Reporting, a Person Responsible for Reporting, depending on the content of such anonymous Reporting, shall check

the circumstances referred to in Reporting (Reporting Initial Analysis) or shall leave it without further consideration. Leaving anonymous Reporting without further consideration shall be possible only if it has been found to be obviously groundless, due to complete impossibility of verifying the circumstances referred to in it. If as a result of checking it has been established that an Irregularity could have occurred, a Person Responsible for Reporting shall be obliged to institute the Explanatory Proceedings, otherwise they shall leave it without further consideration.

2. Each anonymous Reporting shall be entered into the Register. If anonymous Reporting is left without further consideration, a Person Responsible for Reporting shall be required to indicate reasons justifying such decision.
3. If in the course of reviewing anonymous Reporting, the identity of a Reporting Person has been established, a Person Responsible for Reporting shall immediately give them the Whistleblower status, if the premises defined in Article 5.2 have been met and shall inform a Reporting Person accordingly.

RESPONSIBILITY FOR FALSE REPORTING

Article 8

1. Irregularities Reporting may be made in good faith only. It is prohibited to make false Irregularities Reporting knowingly.
2. If, as a result of the Reporting Initial Analysis or in the course of the Explanatory Proceedings it has been established that the untruth has been given or the concealment of the truth has been knowingly made in Irregularities Reporting, a Reporting Person, as an Employee, may be held accountable for a breach of order and discipline at work as provided for in the provisions of the Labour Code. Such conduct may also be qualified as a grave breach of the basic employee obligations and, as such, may result in termination of an employment contract without notice.
3. In the case of a Reporting Person, who provides services or delivers goods to the Company under a civil law contract, if it has been established that false Irregularities Reporting has been made, it may result in termination of such contract and complete ending of co-operation between the parties.
4. Regardless of the consequences indicated in point 2 and 3 above, a Reporting Person, who knowingly makes false Irregularities Reporting may be held accountable for damages, in the

event of damage to a Company further to false Reporting.

CITIZEN'S ARREST

Article 9

1. A person in the case of which it is probable, bordering on certainty, that they have committed an Irregularity that satisfies features of a criminal offence, they may be subject to apprehension, when they are caught red-handed or during a pursuit made directly after a criminal offence has been committed, when it is feared that such person may escape.
2. Following their apprehension, the person referred to in point 1 shall be immediately handed over to the Police.
3. Each of the Employees/Associates of a Company may make a citizen's arrest of a criminal offence perpetrator, however, in such event the Group Compliance Officer or a Compliance Co-ordinator must be immediately notified accordingly, who then shall be obliged to institute the Explanatory Proceedings.

EXPLANATORY PROCEEDINGS

Article 10

1. Persons Responsible for Reporting shall be exclusive access to channels of Irregularities Reporting to the extent in which such channels concern to Irregularities Reporting.
2. Each time after Irregularities Reporting has been made, a Person Responsible for Reporting shall immediately, however, not later than within 3 days from its receipt, perform a Reporting Initial Analysis. If Reporting may be reviewed (the conditions provided for in Article 3.2 and Article 3.3 have been satisfied), a Person Responsible for Reporting shall institute the Explanatory Proceedings which are held before an Explanatory Committee pursuant to the principles set forth in the Procedure of the Explanatory Proceedings. A Person Responsible for Reporting shall exercise supervision over the Explanatory Proceedings conducted by the Explanatory Committee.
3. The period referred to in point 2 above may be exceeded only when it is justified in the event of a necessity to undertake additional actions under the Reporting Initial Analysis (e.g. a necessity of having Reporting supplemented, collection of additional evidence). The Initial Reporting Analysis may not take longer than 14 days.
4. Irregularities Reporting shall be reviewed without undue delay, within a period not longer than

30 days from the commencement date of the Explanatory Proceedings, provided that it is possible to collect necessary documents and evidence by a reviewing entity within such period. In particularly complicated cases, reviewing of Irregularities Reporting may be done within a period not longer than 60 days from the commencement date of the Explanatory Proceedings. The above provision shall be without prejudice to the content of the Anti-Mobbing Procedure applicable in the Group, which may introduce different regulations in that respect.

5. The Committee shall prepare a report from the completed Explanatory Proceedings for the Management Board or the Supervisory Board (only when Reporting concern a member of the Management Board of a Company in which the Supervisory Board has been appointed) to the President of the Management Board of INTROL (in the event whereby Reporting concerns a member of the Management Board of a Company in which there is no Supervisory Board), and which shall state whether the information/charges covered by Reporting have been confirmed and justified in the Committee's opinion. The report shall also include recommendations of the Committee concerning resolution of the case and any accountability measures to be taken by a Company against a perpetrator/perpetrators of Irregularities or a Reporting Person who has knowingly made false Reporting.
6. A Person Responsible for Reporting shall be obliged to inform the Whistleblower how the case has been resolved within 30 days from completion of review of Reporting.

PROTECTION OF THE WHISTLEBLOWER

Article 11

1. The Group has introduced an absolute prohibition of undertaking retaliation measures against the Whistleblower also in a situation whereby Irregularities Reporting has been made in good faith, and the completed Explanatory Proceedings have shown that a reported Irregularity did not occur.
2. Whistleblowers shall be entitled to full protection against repressive actions, discrimination, and other forms of unjust treatment.
3. It is not permitted to terminate an employment relationship or a mutual agreement with the Whistleblower solely further to Irregularities Reporting made by them.
4. The protection provided for in point 3 above shall not apply to the Whistleblower who, at the same time, is a perpetrator/co-perpetrator/aider in an Irregularity. By taking a decision on any termination of an employment relationship or a mutual agreement with the Whistleblower, who

is a perpetrator/co-perpetrator/aider in an Irregularity, a Company shall from time to time consider the fact of disclosure of any mitigating circumstance by the Whistleblower.

5. All Irregularities Reporting, contacts with a Reporting Person, and the Whistleblower, and the Explanatory Proceedings constitute enterprise secrecy.
6. Maintaining confidentiality is to guarantee a sense of security to Whistleblowers and to mitigate the risk of occurrence of retaliation or repressive measures.
7. The identity of a Reporting Person and the Whistleblower, as well as all information allowing their identification, shall be treated as enterprise secrecy at all stages of the process of reviewing Reported Irregularities. In particular, subject to point 8 below, the identity of a Reporting Person and the Whistleblower shall not be disclosed to entities to which Irregularities Reporting applies, third parties, or any other Employees and Associates of the Group Companies.
8. The identity of the Whistleblower, and also other information allowing their identification may be disclosed only when such disclosure is a necessary and proportionate obligation of the Group established under generally applicable provisions of law in the context of proceedings conducted by national authorities. Disclosure of the identity, which is referred to in the preceding sentence, shall require prior notification of the Whistleblower with indication of reasons for such disclosure, unless such notification could jeopardise the conducted proceedings.
9. In the event of establishment of their identity, a Reporting Person, making anonymous Reporting, shall be entitled to full protection in accordance with the provisions included herein.
10. The identity of the entities to which Irregularities Reporting applies shall be subject to maintenance of confidentiality to the similar extent as the identity of a Reporting Person and the Whistleblower.
11. The Whistleblower's personal data shall be processed pursuant to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (GDPR).

REGISTER OF IRREGULARITIES

Article 12

1. Each Irregularity Reporting shall be recorded in the Register of Irregularities, regardless of further conduct of the Explanatory Proceedings.

2. Maintenance of the Register of Irregularities at INTROL shall be the responsibility of the Compliance Officer, while in the subsidiary companies of INTROL, it shall be a Compliance Co-ordinator or the Group Compliance Officer, depending on election by the Management Board of a subsidiary company of INTROL, who is referred to in Article 4.2, and the President of the Management Board of INTROL, when they concern the Group Compliance Officer.
3. As a minimum the Register of Irregularities shall contain:
 - 1) contact details of the Whistleblower, unless Irregularities Reporting has been anonymous,
 - 2) any detailed information held about Irregularities Reporting,
 - 3) course of the analysis and review of Irregularities Reporting,
 - 4) persons and authorities participating in the process of analysing and reviewing Irregularities Reporting,
 - 5) any decisions and escalations (if any).
4. Besides maintenance of the Register, a Person Responsible for Reporting shall be obliged to store any evidence, documents, and information collected in the course of analysis and information that concerns reviewing of Reporting for a period of at least 5 years from the completion date of the Explanatory Proceedings, while observing the confidentiality rules governing enterprise secrecy.

FINAL PROVISIONS

Article 13

1. The Group Compliance Officer, in collaboration with a Compliance Co-ordinator shall review the Procedure at least once year and, if required, shall prepare drafts of its amendments to be accepted by the Management Board of INTROL, unless the necessity of amendments to the Procedure results from changes to the provisions of law concerning the business activity of INTROL or the subsidiary companies of INTROL.
2. The Procedure shall be amended by a resolution of the Management Board of INTROL about which the Supervisory Board of INTROL shall be informed. The subsidiary companies of INTROL shall be required to immediately adopt a relevant amendment of the Procedure, not later than within 7 business days from the date when the Management Board of INTROL has provided information about an amendment of the Procedure.

3. The Procedure and its amendments shall become effective on the day when the Management Board of INTROL has adopted a resolution, unless the Management Board of INTROL has indicated another effective date in the content of a relevant resolution. The subsidiary companies shall be required to immediately adopt the Procedure, not later than within 7 business days from the date when the Management Board of INTROL has provided information about adoption of the Procedure. As concerns the subsidiary companies of INTROL, the Procedure and its amendments shall become effective on the day when the Management Board of a subsidiary company of INTROL has adopted a relevant resolution or order.
4. The Management Board of a Company shall be entitled to withdraw from the application of the Procedure or some of its provisions in justified cases.
5. The Procedure shall be implemented for an unspecified period of time.
6. The following are the Attachments to the Procedure:
 - 1) Irregularities Reporting Confirmation;
 - 2) Irregularities Reporting Form;
 - 3) Contact details.

Attachment 1

to the Procedure of Anonymous Reporting of Irregularities (Whistleblowing) in the INTROL Group

(date, place)

IRREGULARITIES REPORTING CONFIRMATION

It is hereby confirmed that Irregularities Reporting that has been made by on and which concerns an irregularity consisting in

(selection from the table on the nature of an irregularity that is provided in Attachment 2 to the Procedure of Anonymous Reporting of Irregularities) and occurring in (entity indicated in the beginning of the reporting form) has been received.

It is hereby stated that a Reporting Person has been given/refused to be given a Whistleblower status.

Refusal to give a Whistleblower status to a Reporting Person is due to the following reasons:

Signature of a Person Responsible for Reporting

Attachment 2

to the Procedure of Anonymous Reporting of Irregularities (Whistleblowing) in the INTROL Group

IRREGULARITIES REPORTING FORM

GENERAL INFORMATION

Who Reporting applies to <i>(pursuant to Article 3.2 of the Procedure – e.g. INTROL S.A. and the first name and surname of a specific person)</i>	
Form completion date	
Form completion place	

CONTACT DETAILS OF A REPORTING PERSON

Reporting type <i>(if you wish to remain anonymous, please tick an “anonymous Reporting” box)</i>	<input type="checkbox"/> anonymous Reporting
First name and surname	
Address of residence	
Contact telephone number	
E-mail	

INFORMATION ON IRREGULARITIES

Irregularity occurrence date / Date of becoming aware of an Irregularity	
Irregularity occurrence place / Place of becoming aware of an Irregularity	
Have the Irregularities been also reported to another authority? <i>(if yes, please indicate the authority)</i>	<input type="checkbox"/> yes <input type="checkbox"/> no

DESCRIPTION OF THE REPORTED IRREGULARITY

<i>(event description, including persons who are of importance for its occurrence, indication of time and place, circumstances of an event, indication of potential witnesses of an event)</i>

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POTENTIAL WITNESSES OF THE IRREGULARITY

First name and surname of the witness	Position <i>(if concerns another company – please, indicate it)</i>

INDICATION OF EVIDENCE SIGNIFICANT FOR THE CASE

Indication of evidence	Indication of circumstances that may be established further to evidence taking

NATURE OF THE IRREGULARITY

(if only possible, please tick a box next to the statement that describes an irregularity)

- suspicion of preparation, attempt at, or commitment of a prohibited act by the entities, which are referred to in Article 3.2 of the Procedure
- failure to perform the obligations or abuse of authority by the entities referred to in Article 3.2 of the Procedure
- failure to exercise best efforts required in specific circumstances in actions pursued by the entities referred to in Article 3.2 of the Procedure
- irregularities in the functioning of the Group companies that could have led to the commitment of a prohibited act
- violation of the internal procedures and the ethical standards adopted in the Company/Group
- violation of the provisions of the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies of 29 July 2005
- violation of the provisions of the Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market and repealing Directive 2003/71/EC
- other

STATEMENTS

(Please tick a box next to the accepted statement, provided, however, that the first two are mandatory for being given a Whistleblower status)

- I hereby represent that I am aware of any possible consequences related to false irregularities reporting.

- I hereby represent that I am making this reporting in good faith.
- I hereby represent that I request to be issued a written confirmation of making reporting (*possible only in the case of non-anonymous reporting*).

LIST OF ATTACHMENTS
(if none, please enter "none" in the first line)

No.	Attachment

Reporting Person
Signature¹

INSTRUCTIONS

If, in the course of the Explanatory Proceedings, it has been established that the untruth has been given or the concealment of the truth has been knowingly made in Irregularities Reporting, a Reporting Person, as an Employee, may be held accountable for a breach of order and discipline at work as provided for in the provisions of the Labour Code. **Such conduct may also be qualified as a grave breach of the basic employee obligations and, as such, may result in termination of an employment contract without notice.**

In the case of a Reporting Person, who provides services or delivers goods to the Company under a civil law contract, if it has been established that false Irregularities Reporting has been made, **it may result in termination of such contract and complete ending of co-operation between the parties.**

Regardless of the consequences indicated above, a Reporting Person, who knowingly makes false Irregularities Reporting **may be held accountable for damages**, in the event of damage to a Company further to false Reporting.

¹ A Reporting Person, who wishes to remain anonymous, does not to affix their hand.

Attachment 3

to the Procedure of Anonymous Reporting of Irregularities (Whistleblowing) in the INTROL Group

07.06.2021 r., Katowice

CONTACT DETAILS			
Position	First and last name	Address (room no.)	E-mail address, tel. no.
Group Compliance Officer – INTROL S.A.	Beata Kwietko-Bębnowska	Kościuszki 112, Katowice, Poland	gco@introlsa.pl mobile phone: +48 661 260 051
Compliance Co-ordinator – Introl sp. z o.o.	Łukasz Chmielarski	Kościuszki 112, Katowice, Poland	compliance@introl.pl tel.: +48 32 789 01 16 kom.: +48 601 589 933