

REGULATIONS ON INTERNAL REPORTING



EXTRAL
ALUMINIUM

REGULATIONS ON INTERNAL REPORTING

Internal Reporting Regulations

defining the internal procedure for receiving reports of legal violations and taking subsequent actions in connection with such reports,

in accordance with the Act on the Protection of Whistleblowers dated 14 June 2024 applicable at Extral Sp. z o.o., headquartered in Zory.

§1 Introduction

1. At Extral Sp. z o.o., we value the role of employees and collaborators in detecting and reporting violations. This allows us to respond quickly and prevent potential issues. Your report is crucial in ensuring that our company operates in compliance with the law and ethical standards. We guarantee that your data and identity will be protected in accordance with the Act on the Protection of Whistleblowers dated 14 June 2024. You do not need to worry about any retaliatory actions.
2. This regulation explains how to report legal violations concerning:
 - a) **corruption**
Covers any actions related to bribery, abuse of power or position for personal gain.
 - b) **public procurement**
Concerns violations related to public tenders, e.g., unfair practices during supplier selection, favoritism toward certain companies.
 - c) **services, products and financial markets**
Refers to unfair practices in the sale of services and products, as well as activities in financial markets that may mislead clients or violate regulations
 - d) **Anti-money laundering and counter-terrorism financing**
Covers violations related to preventing money laundering and financing of terrorism, such as failure to report suspicious transactions.
 - e) **product safety and compliance**
Includes ensuring that products are safe for consumers and meet all necessary standards and regulations.
 - f) **transport safety**
Relates to compliance with transport safety regulations, e.g., proper securing of goods and adherence to passenger transport rules.
 - g) **environmental protection**
Concerns activities aimed at protecting nature, e.g., preventing environmental pollution and complying with emission standards.
 - h) **radiation protection and nuclear safety**
Relates to ensuring safety when handling radioactive materials and in areas where they are stored.
 - i) **Food and Feed Safety**
Covers ensure that food and feed are safe for consumers, meet health standards, and do not pose a risk.
 - j) **animal health and welfare**
Refer to ensuring proper living conditions and health for animals, including humane treatment and access to veterinary care
 - k) **public health**
Concerns actions that impact the health of the general public, e.g., preventing the spread of diseases.

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- l) consumer protection**
Covers ensure that consumers are protected from unfair practices, have access to information, and are treated fairly.
- m) privacy and personal data protection**
Refers to ensuring that personal data is secure, not used without the owner's consent, and that privacy rules are respected.
- n) IT and network security**
Related to protection against cyberattacks and ensuring that IT systems are secure and resistant to breaches.
- o) financial interest of the state treasury of the Republic of Poland, Local Government Units, and the European Union**
Covers actions that may harm public finances, e.g., tax fraud or misappropriation of funds.
- p) Internal Market of the European Union, including public competition rules, state aid and corporate taxation.**
Concerns compliance with free competition rules within the EU, avoiding monopolistic practices, and fair taxation.
- q) constitutional freedoms and human and civil rights - in relation with public authorities and not covered by the areas above**
Covers protection of fundamental rights and freedoms, such as freedom of speech, the right to privacy and equal treatment.
- r) internal regulations of EXTRAL**
Related to compliance with the Company's internal regulations, including ethical standards, anti-discrimination policies, and human rights protection.

3. Who can report a violation:

- employee,
 - temporary worker,
 - job applicant who obtained information about a legal violation during recruitment or negotiations prior to signing a contract
 - person working under a civil law contract or other non-employment agreement,
 - entrepreneur,
 - proxy,
 - shareholder or partner,
 - member of the management board of a legal entity or organizational unit without legal personality
 - person working under the supervision of a contractor, subcontractor or supplier,
 - intern,
 - volunteer,
 - trainee.
4. Reports must be made in good faith, meaning that the reporter should have reasonable grounds to believe that the report is true and concerns actual legal violations. This protects us from unfounded reports.
5. Anonymous reports are accepted; however, the reporter will not receive feedback regarding the report. Provisions concerning public disclosure do not apply to anonymous reports due to the nature of the submission.

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6. The regulations have been consulted with employee representatives.

§2 Definition

- a) **Employer, the company or EXTRAL** – Extral Sp. z o.o., with its registered office in Zory, together with all its branches in other locations.
- b) **Regulations** – This document, which sets out the rules for reporting breaches of law and actions following such reports, in accordance with the Act of 14 June 2024 on the protection of whistleblowers.
- c) **Employee** – Any person employed at Extral Sp. z o.o. under an employment contract.
- d) **Whistleblower** – A person who reports or publicly discloses information about a breach of law in connection with work.
- e) **Person concerned by the report** – A natural person, legal person, or organization without legal personality accused of breaching the law, or connected with a person violating the law.
- f) **Breach** – An act or omission to the law or aimed at circumventing it.
- g) **Report** – Information communicated orally or in writing about a breach of law procedures, or standards, through the communication channels available in Extral.
- i) **Retaliatory action** – any act or omission related to work that results from a report or an external report made by a whistleblower. Such action may infringe the rights of the whistleblower or cause them unjustified harm, including groundless legal proceedings brought against them.
- j) **Follow-up action** – any steps taken by Extral or a public authority to verify the accuracy of a report or, as applicable, an external report, and if necessary, to prevent a breach of law. This may include conducting an investigation, inspection, initiation of administrative proceedings, filing charges, recovering financial resources, or closing the reporting procedure, including verification of the information resulting therefrom.
- k) **Information on a breach of a law** – Information or a reasonable suspicion concerning an actual or potential breach at Extral, which the whistleblower became aware of in connection with work.
- l) **Feedback** – Information provided to the whistleblower regarding the actions taken following the report and the reasons for such actions.
- m) **Work-related context** – refers to situations in which you perform work (current, past, or future), regardless of the legal basis of employment (employment contract, civil law contract, holding a position in the organization). In this context, you may obtain information about a breach of law, which may entail the risk of retaliatory actions.
- n) **Person assisting in making a report** – A natural person who assists the whistleblower in making a report or disclosure, and whose assistance should remain confidential.

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- o) Person connected with the whistleblower** – a natural person who may experience retaliatory actions, e.g. a co-worker or a close relative of the whistleblower.
- p) Compliance and ESG officer** – the entity responsible for receiving reports and follow-up actions, including communication with the whistleblowers and verification of reports.
- q) Register of reports** – a register of reports maintained by the Compliance and ESG officer.
- r) External report** – an oral or written report of a breach of law submitted to the Commissioner for Human Rights or the competent public authority.
- s) Public authority** – government, local government bodies, and other entities performing public administration tasks, competent to take follow-up actions.
- t) Public disclosure** – Making information about a breach of law available to the public.
- u) Act** – The Act of 14 June 2024 on the protection of whistleblowers.
- w) Commission** – An internal body authorized by the Employer to undertake follow-up actions under the rules specified in the regulations, in the absence of the compliance and ESG officer. The commission has a permanent composition and consists of 3 members appointed and dismissed by the Management Board.

§3 Report

1. How to report an irregularity?

This can be done in several ways:

- a) in writing – send a letter marked “CONFIDENTIAL” to the Compliance and ESG Officer or the Management Board.
- b) electronically – complete the form available under the link “Form”.
- c) by phone – at the number 0048 32 787 91 09 (calls are recorded).
- d) in person – arrange a meeting with the Compliance and ESG Officer.

2. What happens after an in-person report?

The Compliance and ESG Officer prepares a protocol of the conversation. The whistleblower may review, correct and sign the protocol.

3. What should the report include?

- a) The name of the organizational unit to which the report relates,
- b) Persons connected with the breach,
- c) The date or period of the breaches,
- d) Whistleblower’s details,
- e) Persons who may assist in clarifying the matter,
- f) A description of the incident and all relevant details,
- g) Documents that may confirm the breach,
- h) Potential losses or risks for the company,

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i) Preferred method of feedback (email or postal address).

4. Evidence – Supporting documents related to the reported breach may be attached to the report.

5. Report template – Available in Appendix No. 1 to the Regulations.

6. Contact with the whistleblower – The Compliance and ESG Officer may contact the whistleblower if additional information is required.

7. Reports made in good faith – An internal report may only be submitted in good faith. To be protected under the Regulations and applicable law, you must have reasonable grounds to believe that the information you report is true and concerns a breach of law covered by the Regulations.

8. Bezstronność i niezależność – Pełnomocnik Zarządu ds. Compliance i ESG działa bezstronnie i niezależnie.

9. Confidentiality of proceedings – Proceedings regarding breaches are conducted with full confidentiality.

10. Protection of identity – The identity of the whistleblower, the person reported, the person assisting with the report, the person connected with the whistleblower, and third parties remains confidential.

11. Respect for dignity – All proceedings are conducted with respect for the dignity and good name of the persons involved.

§4 Analysis of the report

1. What happens after a report is made?

The report is analyzed in accordance with the Regulations, unless legal provisions require a different procedure.

2. Who analyzes reports?

The Compliance and ESG Officer.

3. Verification of the report

The Compliance and ESG Officer checks whether the report contains sufficient information to take further steps.

4. Acknowledgement of receipt of the report

The reporting person will receive an acknowledgement within 7 days, unless the report was submitted anonymously.

5. When can proceedings be discontinued?

If:

- a) the report does not concern a breach,
- b) it is unreliable,
- c) it is clearly false,
- d) it has already been examined and does not bring any new circumstances,
- e) there is insufficient data to verify it.

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6. Informing about discontinuation

If any of the situations described in point 5 above occurs, the Compliance and ESG Officer informs the whistleblower about the discontinuation of the explanatory proceedings, unless the report prevents further contact with the whistleblower (anonymous report).

7. False reports

If it turns out that the report was false or deliberately contained untrue information, especially if submitted in bad faith, the reporting person may be held liable for damages if the company suffered harm as a result of such a report.

8. Initiation of proceedings

If the initial review confirms that there is a likelihood of irregularities, explanatory proceedings will be initiated.

§5 Explanatory proceedings

1. When will I receive a response?

The Compliance and ESG Officer has a maximum of 3 months, counting from the date of acknowledgement of the report to provide you with a response. If acknowledgement of the report was not possible due to lack of contact details for the whistleblower, the three-month period is counted from 7 days after the date of the report.

2. What happens with my report?

The Compliance and ESG Officer verifies whether the report is justified, based on applicable law, the Company's internal regulations, and information obtained from relevant departments. All actions are carried out in accordance with the principle of confidentiality.

3. What actions may the Compliance and ESG Officer take?

The Compliance and ESG Officer implements the necessary measures, such as corrective or disciplinary actions, and coordinates all activities related to the further proceedings.

4. Can I be called to provide explanations?

If necessary, the Compliance and ESG Officer may summon you or other persons connected with the report to provide explanations. Summoned employees must provide documents or information that may help clarify the matter.

5. How are explanations documented?

Explanations provided by persons involved in the report are recorded in the form of a protocol.

6. Can external persons participate in the proceedings?

If the case requires specialist knowledge, the Compliance and ESG Officer may consult an expert in the relevant field, who may be an external expert from outside EXTRAL. The expert is obliged to maintain confidentiality and to sign additional documents regarding personal data protection.

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7. What happens after the proceedings are concluded?

If the report is found to be justified, the Compliance and ESG Officer may recommend to the Management Board appropriate corrective, disciplinary, or preventive actions.

8. Do participants in the proceedings have to maintain confidentiality?

Yes, all participants in the explanatory proceedings, regardless of the nature of their involvement, are obliged to maintain the confidentiality of any information they become aware of during the proceedings. This obligation continues even after the proceedings are concluded and after the end of the participant's employment or other legal relationship with the Company.

9. What does the final report look like?

The explanatory proceedings are concluded with a report prepared by the Compliance and ESG Officer, containing a description of the report, findings, and actions taken. The report includes an assessment of whether the report was justified, partially justified, or unjustified..

10. Actions following confirmation of the report

If the report is found to be justified, EXTRAL will undertake appropriate corrective, disciplinary, or other actions depending on the situation. In case of a legal breach, this may include filing charges, recovering financial resources, or other measures to prevent similar breaches in the future.

§6 Prohibition of retaliatory actions

1. Protection of the Whistleblower

Whistleblowers are protected against retaliatory actions. The Employer may not take any actions that could negatively affect the reporting person, nor may it threaten such actions.

2. Which retaliatory actions are prohibited?

Examples of prohibited actions include:

- a) Refusing employment,
- b) Dismissing or not renewing a contract,
- c) Reducing salary,
- d) Withholding a promotion,
- e) Omitting benefits,
- f) Transferring to a lower position,
- g) Suspending from duties,
- h) Duties cannot be assigned to someone else,
- i) Workplace or working hours cannot be changed,
- j) A negative work reference cannot be issued,
- k) Financial penalties cannot be imposed,
- l) Coercion or intimidation cannot be used,
- m) Bullying is prohibited,
- n) Discrimination is prohibited,
- o) Unfair treatment is prohibited,
- p) Access to training cannot be withheld,
- q) Unjustified medical examinations cannot be imposed,
- r) Making it difficult to find future employment is prohibited,
- s) Causing financial losses is prohibited,
- t) Personal rights cannot be violated.

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3. What else may be considered retaliation?

The threat of using any of the measures listed above is also considered retaliation.

4. Protection under other contracts

If you provide work under a civil law contract, the protection provisions also apply to you.

5. Can making a report be a reason for terminating a contract?

Submitting a report or making a public disclosure cannot be the basis for terminating a contract or restricting your rights.

6. Protection in good faith

Whistleblowers are protected as long as they act in good faith and have reasonable grounds to believe that the report is true.

7. Who else is covered by protection?

Protection also extends to:

- a) Persons assisting in making the report,
- b) Persons connected with the whistleblower, if they also work for the employer,
- c) Third parties connected with the whistleblower,
- d) Legal entities connected with the whistleblower.

8. Consequences for retaliatory actions?

Persons taking retaliatory actions may face consequences, as such actions are considered a serious violation of fundamental employee duties. This may result in disciplinary liability, termination of employment, termination of cooperation, as well as financial liability.

9. What to do if my data is disclosed?

If you are a whistleblower and your data is disclosed without consent and/or you experience retaliatory actions, report it immediately to the Compliance and ESG Officer, who will take appropriate measures.

§7 Register of Internal reports

1. Registration of reports

Every report is entered into the register of reports, regardless of the further course of proceedings.

2. Who maintains the register?

The Compliance and ESG Officer is responsible for maintaining the register of reports.

3. What does the register contain?

The register includes:

- a) report number,
- b) description of the breach,
- c) personal data of the whistleblower and the person concerned by the report,
- d) contact information of the whistleblower (if provided),
- e) date of the report,
- f) information on follow-up actions,
- g) date of case closure.

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4. How long is the date stored?

The register is maintained in accordance with principles of confidentiality and trade secret protection. Personal data and other information in the internal reports register are stored for 3 years after the end of the calendar year in which the follow-up actions were completed, or after the completion of proceedings initiated by these actions.

§8 Exceptional situations

1. Absence of the Compliance and ESG Officer

a) Receiving and registering reports

In the absence of the Compliance and ESG Officer, his duties regarding receiving and registering reports, as well as confirming receipt of a report, are performed by the HR and Payroll Specialist authorized by the Employer.

b) Reviewing reports

In the absence of the Compliance and ESG Officer, his duties regarding the review of reports and follow-up actions, including further contact with the whistleblower, are assumed by the Commission.

2. Reports concerning the Compliance and ESG Officer or a member of the Commission

Reports concerning the Compliance and ESG Officer or a member/members of the Commission must be sent to the Company's Management Board: send a letter marked "CONFIDENTIAL" and address it to the Management Board. Other reports concerning these persons, submitted via the channels indicated in §3 sec. 1 points b-d, are reviewed by the Management Board.

§9 External reports to public authorities

1. Report to a public authority

A whistleblower may report a breach to the Commissioner for Human Rights or another public authority without the need to submit a prior report to EXTRAL. However, such a report cannot concern a breach of EXTRAL's internal regulations.

2. Where can I find information about external reports?

Information regarding external reports, contacts, and related procedures is provided directly by the Commissioner for Human Rights.

3. Do I lose protection if I report directly to an authority?

No, submitting a report directly to an authority does not deprive you of the protection provided by the law.

§10 Final provisions

1. Who is responsible for the Regulations?

The Management Board and the Compliance and ESG Officer are responsible for the implementation and updating of the Regulations.

2. How is the Regulations made available?

The Regulations are available from the the Compliance and ESG Officer, on the company website, and on the network drive at: X:\mHR\Wspolne\REGULAMIN ZGŁOSZEŃ WEWNĘTRZNYCH

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3. Will new employees also receive the Regulations?

Yes, job applicants or service providers also receive information about the Regulations during the recruitment or negotiation process.

4. Will we inform you about changes?

Yes, then the employer informs all persons providing work for the Company about any change to the Regulations. Directors and managers must familiarize their subordinates with the new rules.

5. Does a change to the Regulations require consultation?

Yes, any change to the Regulations requires consultation with employee representatives.

6. Appendices to the Regulations

- a) Report form,
- b) Information clause for the person concerned by the report
- c) Information clause for the whistleblower
- d) Report template
- e) Protocol template
- f) Register of reports template

7. Who is the personal data administrator?

The Employer is the administrator of personal data related to reports.

8. When do the Regulations come into force?

The Regulations come into force 7 days after publication.