



*Annex 1 to Order No. 13/2026
of the President of the Management Board of
NAFTO S.A. dated 16.07.2026*

RULES FOR REPORTING VIOLATIONS OF LAW

Consolidated text

NAFTO S.A.





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INTRODUCTION

The purpose of the Rules for Reporting Violations of Law at Nafto S.A. (hereinafter: the "Rules") is to introduce procedures for handling reports of violations of law in accordance with the Act of 14 June 2024 on the Protection of Whistleblowers (hereinafter: the "Whistleblower Protection Act"). The Rules set out the principles for reporting and handling reports of violations of law in the workplace and the place where services are provided, taking follow-up action, and ensuring protection for persons making reports against retaliatory actions.

DEFINITIONS

1. Follow-up action – shall mean an action taken by the Employer or a public authority to assess the accuracy of the allegations made in a report and, where appropriate, to address the violation of law that is the subject of the report, including through an internal investigation, an explanatory proceeding, bringing charges, action taken to recover financial resources, or closing the procedure for accepting and verifying reports.
2. Retaliatory action – shall mean a direct or indirect act or omission which is caused by a report or a public disclosure, and which infringes or may infringe the rights of the reporting person, or which causes or may cause harm to the reporting person.
3. Information on a violation of law – shall mean information, including a reasonable suspicion, concerning an actual or potential violation of law that has occurred or is likely to occur in the organisation in which the Reporting Person participated in the recruitment process or other pre-contractual negotiations, works or worked, or in another organisation with which the reporting person maintains or maintained contact in a work-related context, or concerning an attempt to conceal such a violation of law.
4. Feedback – shall mean providing the reporting person with information on planned or taken follow-up actions and the reasons for such actions.
5. Work-related context – shall mean the overall circumstances related to the employment relationship or another legal relationship constituting the basis for the performance of work, within which information on a violation of law was obtained.
6. Public authority – shall mean a public administration authority which has established a procedure for accepting external reports of violations of law in an area falling within the scope of activity of that authority
7. Person concerned by the report – shall mean a natural person, legal person or organisational unit without legal personality to which the law grants legal capacity, indicated in the report or public disclosure as a person who has committed a violation of law or with whom such a person is associated.



8. Person assisting in making a report – shall mean a natural person who assists the reporting person in making a report or a public disclosure in a work-related context.
9. Person associated with the reporting person – shall mean a natural person who may experience retaliatory actions, including an associate or a family member of the reporting person.
10. Person accepting a report – a natural person authorized by the Employer to handle internal reports made in writing or orally.
11. Employer – shall mean the employer within the meaning of Article 3 of the Act of 26 June 1974 – the Labour Code (Journal of Laws of 2020, item 1320 and of 2021, item 1162)
12. Employee – shall mean an employee within the meaning of Article 2 of the Act of 26 June 1974 – the Labour Code.
13. Temporary employee – shall mean an employee within the meaning of Article 2(2) of the Act of 9 July 2003 on the Employment of Temporary Employees (Journal of Laws of 2019, item 1563).
14. Rules – this document.
15. Company – NAFTO S.A.
16. Reporting Person (or alternatively the “Whistleblower” or the “Person Making the Report”) – a natural person who reports or publicly discloses information about a violation of law obtained in a work-related context with or on behalf of the Company. A Reporting Person may be:
 - an employee of the Company, including a temporary employee;
 - a person providing work or services to the Company on a basis other than an employment relationship, including under a civil-law contract or a vocational traineeship agreement;
 - an entrepreneur providing deliveries, services or other performance to the Company;
 - a commercial proxy (prokurent) or other attorney-in-fact of the Company;
 - a shareholder of the Company;
 - a member of the management board or supervisory board of the Company, as well as a member of a governing body of a legal person or an organisational unit without legal personality that is a contractor, subcontractor or supplier of the Company;
 - a person performing work under the supervision and direction of a contractor, subcontractor or supplier of the Company;
 - an intern, trainee or volunteer cooperating with the Company;
 - an officer or soldier performing tasks for the Company.

A Reporting Person shall also be understood to include a natural person making a report or a public disclosure whose legal relationship constituting the work-related context with the Company has not yet arisen or has already ceased, as well as – to the extent provided for by the Whistleblower Protection Act – an intermediary, a Person Assisting in Making a Report, and a third party associated with the Reporting Person, as well as an entity associated with the Company with which the Reporting Person maintains professional relations.



17. Public disclosure – shall mean making information on a violation of law available to the public.
18. Employer's Team – an entity appointed by the Employer, composed of the Person Accepting Internal Reports and the Internal Report Review Team (referred to interchangeably in this document as the "Team"), appointed for the purpose of: accepting reports, confirming receipt of reports, reviewing reports accepted for review, taking follow-up action, providing feedback to the Reporting Person, and maintaining the register of reports on behalf of the Employer.
19. Report – means the communication of information on a violation of law in accordance with these Rules, made as: an internal report or an external report.
20. Internal report – shall mean the communication of information on a violation of law to the Employer (hereinafter referred to interchangeably in this document as a "report" or an "internal report").
21. External report – shall mean the communication of information on a violation of law to the Commissioner for Human Rights (Ombudsman) or the competent public authority or other authorized external entity, in accordance with the Whistleblower Protection Act.

§ 1

GENERAL PROVISIONS

1. The purpose of introducing these Rules is to prevent violations of law that may occur in the workplace within the scope indicated in the Whistleblower Protection Act, and to take follow-up action.
2. A violation of law is an act or omission that is unlawful or aimed at circumventing the law, regulated in substantive terms in the Whistleblower Protection Act, in the field of:
 - a) corruption;
 - b) public procurement;
 - c) financial services, products and markets;
 - d) prevention of money laundering and terrorist financing;
 - e) product safety and compliance with requirements;
 - f) transport safety;
 - g) environmental protection;
 - h) radiation protection and nuclear safety;
 - i) food and feed safety;
 - j) animal health and welfare;
 - k) public health;
 - l) consumer protection;
 - m) protection of privacy and personal data;
 - n) security of network and information systems;



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- o) the financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
 - p) the internal market of the European Union, including public-law rules on competition and state aid, and taxation of legal persons;
 - q) constitutional freedoms and human and civil rights – arising in relations between an individual and public authorities and unrelated to the areas indicated in points a) – p).
- 3. The Employer and all persons employed, regardless of the form in which work is performed, regardless of the position held and the type of employment, should strive to perform their professional duties properly and in accordance with the law in force, and to counteract and eliminate any irregularities, including violations of law within the scope described in the provisions of the Whistleblower Protection Act and the provisions of these Rules.
- 4. Any deliberate actions or conduct leading to irregularities in the application and observance of the law will not be tolerated by the Employer.
- 5. All reports will be thoroughly investigated, and any irregularities revealed will be clarified and eliminated.
- 6. Each employed person shall submit a written statement acknowledging that they have read these Rules. A template of the statement is provided in Annex 1 to these Rules.
- 7. The Employer and supervisors shall make every effort to ensure that all employees are informed and involved in counteracting and eliminating any irregularities that could lead to a risk of a violation of law.
- 8. All employees, regardless of the type of work performed, the type of employment, the position held, and the location where they perform their professional duties, are covered by the protection resulting from these Rules on the terms described herein.
- 9. These Rules do not apply to:
 - a) the protection of classified information,
 - b) professional secrecy,
 - c) criminal proceedings,
 - d) other matters specified in the Whistleblower Protection Act.
- 10. The provisions of these Rules shall not apply if information on a violation of law was reported pursuant to separate provisions, in particular as a complaint or a notification of a possible commission of a crime.
- 11. Reports made in an individual interest shall be subject to other procedures applicable at the Employer or to generally applicable law.

§ 2

OBLIGATIONS OF THE EMPLOYER

1. The Employer is obliged to organise the acceptance and verification of reports, the taking of follow-up action, and the related processing of personal data in a manner that prevents unauthorized persons from gaining access to the information covered by the report and ensures the protection of the confidentiality of the identity of the person making the report and the person concerned by the report. The protection of confidentiality applies to information on the basis of which the identity of such persons can be directly or indirectly identified.
2. The Employer is obliged to counteract and respond to retaliatory actions applied against the reporting person, including in particular discrimination, mobbing (workplace bullying) and other prohibited and retaliatory conduct and actions referred to in Article 12 of the Whistleblower Protection Act and § 9 of these Rules.
3. The Employer pursues an information policy aimed at disseminating knowledge among employees about the principles described in these Rules and the functioning of the institutions specified therein.
4. The Employer shall appoint, by separate Order, the Employer's Team, composed of the Person Accepting Internal Reports, who maintains the register and all documentation related to reports, and the Internal Report Review Team.
5. The Employer establishes channels enabling reports of violations of law to be made.
6. The Employer is obliged to familiarize the employee with the content of these Rules before admitting them to work.
7. The Employer:
 - a) maintains a register of internal reports with the assistance of the Person Accepting Internal Reports,
 - b) is the controller of the data collected in this register.
8. In the register of internal reports, the Employer collects the following data:
 - a) the report number,
 - b) the subject matter of the violation of law,
 - c) the personal data of the Reporting Person and the person concerned by the report, necessary to identify those persons,
 - d) the Reporting Person's contact address,
 - e) the date the internal report was made,
 - f) information on the follow-up action taken,
 - g) the date the case was closed.



§ 3

OBLIGATIONS OF EMPLOYEES

1. All employees are required to know and apply these Rules.
2. All employees, when participating as a witness in proceedings, a party to proceedings, or as a member of the team in the work of the Report Review Team, are required to maintain strict confidentiality, to which they shall commit by first signing an appropriate statement constituting Annex 2 to these Rules.

§ 4

METHODS OF REPORTING VIOLATIONS OF LAW

1. If a Reporting Person obtains information on a violation of law and intends to report it, they have the right to use the internal reporting channel made available by the Employer. A report is made in the following manner:
 - a) in writing:
 - electronically, via the platform made available on the Employer's website: www.sygmanet.pl/nafto which ensures the security of the report, including its confidentiality,
 - on the form constituting Annex 5 to these Rules, submitted in person or by e-mail to the Person Accepting Reports indicated in the Employer's Order
 - or
 - b) orally (in person or by telephone) to the Person Accepting Reports at the telephone number indicated in the Employer's Order.
2. The final choice of the reporting method rests with the Reporting Person.
3. In the event of a suspected or established violation of law, the Reporting Person should, in the first instance, use the so-called internal channel provided by the Employer.
4. Failure by the Reporting Person to use the internal reporting procedure does not prevent them from making an external report.
5. A report may in any case also be made to the Commissioner for Human Rights (Ombudsman) or the competent public authority, bypassing the procedure provided for in the rules on internal reports, in particular when:
 - a) within the time limit for providing feedback set out in these Rules, the Employer does not take follow-up action or does not provide the reporting person with feedback
 - or
 - b) the reporting person has reasonable grounds to believe that the violation of law may pose



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a direct or obvious threat to the public interest, in particular where there is a risk of irreversible damage,

or

c) making an internal report would expose the reporting person to retaliatory actions,

or

d) in the case of an internal report, there is little likelihood that the Employer would effectively counteract the violation of law, due to the specific circumstances of the case, such as the possibility of concealing or destroying evidence, or the possibility of collusion between the Employer and the perpetrator of the violation of law, or the Employer's involvement in the violation of law.

6. Reports may only be non-anonymous. As a rule, the Company reviews reports in which the identity of the Reporting Person is known to the person or unit accepting reports, which makes it possible to ensure the protection provided for in the Whistleblower Protection Act.
7. Anonymous reports may be recorded in the register of reports; however, as a rule, they are not subject to the review procedure and no feedback is provided on them. In particularly justified cases, i.e. where an anonymous report concerns a serious threat to human life or health or a serious violation of law, the Company may decide to process such a report.
8. If the identity of an anonymous Reporting Person is disclosed and they experience retaliation, they are entitled to protection.
9. The personal data of the reporting person and other data enabling the determination of their identity shall not be disclosed, unless with the written consent of the Reporting Person.
10. The Reporting Person may make a report in the form of a public disclosure and shall be entitled to protection if:
 - a) they make an internal report and then an external report, and within the time limit for providing feedback set out in the rules on internal reports, and then within the time limit for providing feedback set out in the procedure for reporting violations of law to a public authority, first the Employer and then the public authority does not take appropriate follow-up action or does not provide the reporting person with feedbackor
 - b) they make an external report directly, and within the time limit for providing feedback set out in the procedure for reporting violations of law to a public authority, the public authority does not take appropriate follow-up action or does not provide the reporting person with feedback.



§ 5

INTERNAL REPORTS

1. The formal procedure for internal reports is carried out via the channels indicated in § 4(1)(a) or (b).
2. A written report should be submitted by the Reporting Person electronically, using the dedicated form, a template of which is provided in Annex 5 to these Rules, to the Person Accepting Reports, or via the platform made available on the Employer's website.
3. In the case of oral reports (in person or by telephone), Annex 5 is completed by the Person Accepting the Report, if the Reporting Person is unable to do so themselves. In such a case, the Person Accepting an oral report is obliged to prepare a detailed internal memo containing minutes of the conversation reproducing its exact course.
4. An oral report, with the recorded or written consent of the Reporting Person, may be recorded and documented in the form of a transcript.
5. In the cases referred to above in paras. 3 and 4, the Reporting Person may check and/or correct, and then approve, the transcript or the minutes of the conversation by signing them.
6. Upon receipt of a report, the Person Accepting the Report is obliged to confirm receipt of the report to the reporting person within 7 days of its receipt. Confirmation of receipt of the report may be automated. Failure by the reporting person to provide an e-mail address or residential address to which the confirmation should be sent releases the Employer from the obligation to confirm receipt of the report.
7. The Person Accepting the Report then promptly forwards the report received to the Internal Report Review Team.
8. The Chairperson of the Team notifies the Employer of the fact that a report has been received and of the individual stages of the proceedings.
9. The Team conducts explanatory proceedings and reviews the report promptly, within 3 months of the date of its acceptance for review. This period may be extended if the nature or complexity of the case requires more time for its thorough clarification.
10. The Team's task is to conduct explanatory proceedings, consisting of an analysis of the events, an assessment of the merits of the report, and the preparation for the Employer of conclusions and recommendations for further follow-up, corrective and remedial action to eliminate violations of law, if confirmed.
11. The analysis of events conducted by the Team, in accordance with the Team's decision, consists of: hearing the parties, including the person making the report (if this proves necessary), and hearing the persons referred to in points 7), 8) and 9) of the definitions of these Rules, or participants or witnesses of the events described in the report, and analysing documentation such as e-mails, text messages, letters, photographs, etc., constituting evidence in the case of violations of law.



12. The Team may request explanations related to the subject matter of the report from persons whose testimony may be of material significance to the case.
13. The attendance of witnesses at a meeting with the Team is mandatory and shall take place in a manner that preserves confidentiality, pursuant to the Employer's instruction, provided the witnesses remain in an employment relationship.
14. An employee may justify their non-attendance at a meeting with the Team by a period of incapacity for work or by being away from work at that time (e.g. annual leave, business travel, a scheduled business meeting). In such a situation, the Team shall set a further date on which the employee is required to attend the meeting.
15. The Team shall notify the employed person of the date of attendance by telephone or e-mail no later than 1 (one) day before the scheduled date of the meeting.
16. An employee is released from their professional duties for the time necessary to carry out activities within the proceedings conducted by the Team, while retaining the right to remuneration, in the same manner as the members of the Team.
17. A confrontation between the parties, i.e. the Reporting Person and the person who, in the reporting person's opinion, violated the law, at a meeting with the Team, is possible only with the consent of both parties.
18. The Chairperson of the Team shall prepare minutes of each meeting or designate another member of the Team to prepare the minutes.
19. The Person Accepting the Report maintains the register of reports in accordance with the principles described in these Rules.
20. The Person Accepting the Report archives the documentation related to the report submitted and the explanatory proceedings conducted for the period specified in the Whistleblower Protection Act or the period necessary for the Reporting Person to pursue claims.
21. In the case of a report of an alleged violation of law by the Company or the Company's Management Board, the Company's Supervisory Board is obliged to conduct a reliable and transparent review of the case in accordance with § 7 of these Rules and the procedure provided for in these Rules, and, where action cannot be taken at the internal company level, shall independently notify the competent authority using the so-called external reporting channel.
22. The Report Review Team shall provide feedback to the Reporting Person, which shall include, in particular, information on whether or not a violation of law has been established and on any measures that have been or will be applied in response to an established violation of law.

§ 6

EMPLOYER'S TEAM

1. In accordance with § 2(4) the Employer appoints the Employer's Team, composed of the Person Accepting Internal Reports and the Internal Report Review Team.
2. Person Accepting Internal Reports – a natural person operating at the Employer, appointed by the Employer to accept internal reports, whose main tasks consist of:
 - accepting the report,
 - confirming receipt of the report to the Reporting Person within 7 days of its receipt,
 - operating the dedicated platform for reporting violations of law, established under a separate Order,
 - maintaining the register and all documentation related to the internal report,
 - providing feedback in accordance with § 6(14)(g).
3. The Report Review Team is a collegial internal body operating at the Employer, appointed and authorized by the Employer to review reports.
4. The task of the Report Review Team is the preliminary analysis and the decision to accept or not accept the report for further review, and, in accordance with the duties listed in § 5, in particular: conducting explanatory proceedings and reviewing reports accepted for review, taking follow-up action, including further communication with the reporting person, including requesting additional information.
5. The Report Review Team acts in accordance with the following principles:
 - a) prompt action,
 - b) confidentiality,
 - c) objectivity,
 - d) impartiality,
 - e) independence,
 - f) a focus on the comprehensive clarification of the facts.
6. The Report Review Team is composed of:
 - a) a representative of the Employer,
 - b) a representative of the HR and Payroll Office,
 - c) a representative of the employees, elected in the manner provided for at the Employer
7. At the request of the Team, the Employer may additionally appoint to the Team an expert with an advisory vote, i.e. an employee with the knowledge and qualifications to review the subject matter of the report, if the nature of the report so requires
8. A member of the Team may not be the person concerned by the report, where the violation of law was reported directly against them, or a person who is in a conflict of interest with the Reporting Person.



9. A member of the Team may not be a person who is married to the Reporting Person, related to them by blood or affinity in the direct line, related by blood or affinity in the collateral line up to the second degree, or connected through adoption, guardianship or curatorship, or a person who is in such a legal or factual relationship with the reporting person that it could raise reasonable doubts as to their objectivity and impartiality.
10. The Employer shall assess the grounds set out in paras. 8 and 9 above that may constitute grounds for excluding a person from serving as a member of the Team, on the basis of the available knowledge and the verified grounds reported. In addition, each member of the Team, after the preliminary analysis but before commencing the review of the report, shall submit an appropriate statement on this matter, using the template provided in Annex 3 to these Rules.
11. Where a member of the Team is the person concerned by the report, or a person in respect of whom there is a reasonable suspicion of a lack of impartiality or independence as a member of the Team, or where the grounds described in paras. 7 and 8 above exist, the Report Review Team shall notify the Employer thereof, and the Employer shall, for the duration of the review of the case, remove such person from the function of a member of the Team and appoint another person in their place to complete the composition of the Team.
12. The members of the Team shall elect a Chairperson from among themselves, who shall conduct meetings, take minutes of them, manage the scheduling of meetings, and make other decisions specified in these Rules.
13. Decisions of the Team on the merits of a report are made by a simple majority of votes in the presence of a majority of the Team's members.
14. The Team is obliged, in particular, to:
 - a) reliability and impartiality in gathering information related to the report,
 - b) organizing and conducting explanatory interviews,
 - c) taking minutes of explanatory interviews,
 - d) gathering documentation related to the report and necessary to conduct the proceedings,
 - e) developing a position, containing an analysis of the events and the evidence provided, an assessment of the merits of the report under review, and conclusions and recommendations for further action,
 - f) maintaining the anonymity of the report, provided the Reporting Person has not disclosed their personal data in the report, and maintaining confidentiality,
 - g) providing the Reporting Person with feedback, regardless of the status of the case:
 - within 3 months of the confirmation of receipt of the reportor
 - in the event that confirmation is not provided to the reporting person within 3 months – within the period counted from the expiry of 7 days from the date the report was made.The 3-month period for reviewing the case may be extended if the nature or degree



of the complexity of the case requires more time for its thorough clarification, and the Reporting Person shall be informed of the outcome of the proceedings after their conclusion.

- h) providing the Employer with minutes containing the Team's position, together with the justification, conclusions and recommendations,
15. The closing of the report (information on violation) verification procedure due to a finding that the violation was of clearly minor significance and did not require further follow-up action shall also be regarded as appropriate follow-up action.
16. Feedback shall include, in particular, information on whether or not a violation of law has been established and on any measures that have been or will be applied in response to an established violation of law.

§ 7

PRINCIPLES FOR THE REVIEW OF A REPORT BY THE SUPERVISORY BOARD

1. Where a report of a violation concerns:
 - a) a member or members of the Management Board,
 - b) an action or omission of the Management Board as a governing body,
 - c) an action or omission of the Company at the strategic level, for which the Management Board is responsible,

the Person Accepting the Report shall promptly, no later than within 3 business days of the date of its receipt, forward the report to the Chairperson of the Supervisory Board (or a person authorized by the Supervisory Board to accept such reports).
2. Upon receipt of the report, the Supervisory Board assumes the role of the entity responsible for reviewing the report (the Internal Report Review Team), i.e. in particular for:
 - a) confirming receipt of the report to the Reporting Person,
 - b) the preliminary assessment of the report and the acceptance or non-acceptance of the report for review,
 - c) designating a person or team to conduct the explanatory proceedings while maintaining independence from the Management Board and the persons covered by the report, and in accordance with the principles of these Rules,
 - d) supervising the course of the explanatory proceedings by making decisions on further follow-up action, including any action against members of the Management Board.
3. Members of the Management Board and other persons concerned by the report shall not take part in the review of the report, in decisions on follow-up action, or in access to the report's documentation, except where this is necessary to provide explanations or to fulfil the Company's legal obligations.



4. The Supervisory Board shall ensure that the explanatory proceedings are conducted with due regard to:
 - a) the confidentiality of the identity of the Reporting Person and the persons concerned by the report,
 - b) the protection of the Reporting Person against retaliatory actions,
 - c) impartiality, reliability and due diligence.
5. The Supervisory Board shall inform the Reporting Person of the acceptance of the report, the general manner of its review, and the results of the explanatory proceedings, within the time limits specified in these Rules, taking into account the restrictions arising from legal provisions, legally protected secrets, and the legitimate interest of the Company.
6. In matters not regulated in this paragraph, the remaining provisions of these Rules concerning the acceptance and review of reports shall apply accordingly to reports referred to in para. 1, to the extent that they do not conflict with the independent role of the Supervisory Board.

§ 8

PRINCIPLE OF CONFIDENTIALITY

1. Only persons holding written authorization, including Members of the Supervisory Board in the cases described in § 7 of these Rules, are permitted to accept and verify reports, take follow-up action, and process data. A template of the authorization is provided in Annex 4 to these Rules.
2. Proceedings conducted by the Team are subject to the obligation to maintain confidentiality with regard to all information disclosed in their course.
3. Each person participating in the above-mentioned proceedings is obliged to maintain confidentiality, of which they are informed on each occasion.
4. Members of the Team, Members of the Supervisory Board, the parties to the proceedings and witnesses shall sign a confidentiality statement, a template of which is provided in Annex 2 to these Rules, and the Statement of a Member of the Report Review Team, a template of which is provided in Annex 3 to these Rules.
5. None of the employees participating in the proceedings conducted by the Team is authorized to disclose information on the fact, place, time and course of meetings organized as part of those proceedings, subject to the provisions of para. 6 below. The above obligation applies to information contained in the register of reports maintained.
6. The content of a report submitted to the Team or the Supervisory Board and the data of the reporting employee are confidential, which means that they are not made available to other employees or to direct or higher-level supervisors.



7. Personal data processed in connection with the acceptance of a report shall be stored by the Employer, the public authority or the Commissioner for Human Rights for a maximum of 3 years after the end of the year in which the follow-up action or the proceedings arising from it were completed, or for the period necessary for the Employer or the authority to protect itself in the event of claims or an audit. Personal data that is not relevant to the review of the report shall be deleted within 14 days of establishing that it is not relevant to the case.

§ 9

PROHIBITION OF RETALIATORY ACTIONS

1. No person who avails themselves of the instruments provided for in these Rules and other provisions of law may be subject to an intent to retaliate or to retaliation by the Employer, supervisors, or other employees and staff. This also applies to persons who appear as witnesses in any proceedings or who report to the Employer or other authorities provided for by law any irregularities they have noticed, or who provide support in this regard to reporting persons.
2. The prohibition of retaliatory actions covers the protection of persons making a report, persons assisting them in making a report, and persons associated with the Reporting Person.
3. Any act consisting in making a report in bad faith, of a nature that constitutes the knowing false accusation of anyone of a violation of law, is prohibited and will be met with an adequate and proportionate response from the Employer.
4. The reporting person is entitled to protection, provided that they had reasonable grounds to believe that the information on a violation of law that is the subject of the internal report, external report or public disclosure was true at the time the report or public disclosure was made, and that such information constitutes information on a violation of law
5. If work is performed by the Reporting Person on the basis of an employment relationship, the Reporting Person may not be treated unfavourably on account of making a report or a public disclosure.
6. Unfavourable treatment referred to in para. 5 shall be understood to mean, in particular:
 - a) refusal to establish an employment relationship,
 - b) termination of the employment relationship with or without notice,
 - c) failure to conclude a fixed-term employment contract after termination of a probationary employment contract, failure to conclude a further fixed-term employment contract or to conclude an employment contract for an indefinite period after termination of a fixed-term employment contract, in a situation where the employee had a reasonable expectation that such a contract would be concluded with them,
 - d) reduction of remuneration for work,



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- e) withholding of promotion or omission from promotion,
 - f) omission when granting work-related benefits other than remuneration,
 - g) transfer of the employee to a lower position,
 - h) suspension from the performance of employee or official duties,
 - i) transfer of the employee's existing duties to another employee,
 - j) an unfavourable change in the place of work or working time schedule,
 - k) a negative assessment of work results or a negative opinion of work performance,
 - l) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
 - m) coercion, intimidation or exclusion,
 - n) mobbing (workplace bullying),
 - o) discrimination,
 - p) unfavourable or unfair treatment,
 - q) withholding participation or omission when selecting participants for training aimed at raising professional qualifications,
 - r) unjustified referral for a medical examination, including a psychiatric examination, provided that separate provisions allow for referring an employee for such an examination,
 - s) action aimed at making it more difficult to find employment in the future in a given sector or industry on the basis of an informal or formal sectoral or industry agreement,
 - t) causing financial loss, including economic loss, or loss of income,
 - u) causing other non-material damage, including infringement of personal rights, in particular the good name of the Reporting Person
- unless the Employer proves that it was guided by objective reasons.
7. Unfavourable treatment on account of making a report or a public disclosure shall also be understood to include a threat or an attempt to apply a measure specified in para. 6, unless the Employer proves that it was guided by objective reasons.
8. If work is or is to be provided by the Reporting Person on the basis of a legal relationship other than an employment relationship, the reporting person may not be treated unfavourably on account of making a report or a public disclosure.
9. Making a report or a public disclosure may not constitute grounds for disciplinary liability, provided that the reporting person had reasonable grounds to believe that the report or public disclosure was necessary to reveal the violation of law.
10. Making a report or a public disclosure may not constitute grounds for liability, including liability for damage, for infringement of the rights of other persons or obligations set out in legal provisions, in particular with respect to defamation, infringement of personal rights, copyright, personal data protection provisions, and the obligation to maintain secrecy, including trade secrets, provided that



the reporting person had reasonable grounds to believe that the report or public disclosure was necessary to reveal the violation of law.

11. Termination, with or without notice, of a commercial contract to which the reporting person is a party, in particular one concerning the sale or supply of goods or the provision of services, on account of making a report or a public disclosure, shall be ineffective.

§ 10

FINAL PROVISIONS

1. The Employer conducts training for all employees, including management staff, in the field of counteracting abuses of law.
2. The provisions of these Rules apply to the catalogue of persons referred to in the Whistleblower Protection Act and in these Rules in the Definitions, point 16).
3. To the extent not specified by the provisions of the Whistleblower Protection Act and these Rules, generally applicable law and internal company regulations shall apply to the review of reports.
4. With regard to the work of the Team and the Supervisory Board, including the flow of documentation and the procedure for hearing the parties and witnesses to the proceedings, the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), shall apply. The processing of personal data, including special categories of data, by members of the Team and the Supervisory Board shall take place on the basis of a separate authorization to process personal data, a template of which is provided in Annex 4 to these Rules.
5. The provisions of the Civil Code shall apply to the electronic flow of documentation.
6. Where reasonably necessary, the possibility of remote team meetings together with the electronic flow of documentation shall be introduced.
7. The provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC, shall apply to the electronic flow of documentation and to team meetings organized remotely.
8. Documents containing special categories of data referred to in Article 9 of the GDPR that are transmitted electronically must be encrypted.
9. The Employer bears criminal liability for violating the provisions of the Whistleblower Protection Act.
10. A person who makes a report in a situation where the violation did not occur is subject to criminal liability in accordance with the Whistleblower Protection Act.



Rules for Reporting Violations of Law at NAFTO S.A.

11. These Rules have been established through consultation with employee representatives, selected in the manner adopted at the Employer.
12. These Rules shall enter into force upon the expiry of 7 days from the date on which they are communicated to employees.
13. For persons reporting violations of law who are not employees, i.e. job candidates, former employees, persons providing work to the Employer on a basis other than an employment relationship, volunteers, interns, and persons working under the supervision and direction of a contractor, subcontractors and suppliers, the content of these Rules is published on the Employer's website.



**STATEMENT
OF ACKNOWLEDGEMENT OF THE RULES FOR REPORTING VIOLATIONS OF
LAW**

I, the undersigned
(first and last name)
employed in the position of/providing services.....
..... at Nafto S.A.
(position title)
hereby declare that I have read
the Rules for Reporting Violations of Law in force at Nafto S.A. and accept them for application

....., date

statement)

.....
(signature of the person making the



Annex 2 Confidentiality Statement

STATEMENT OF CONFIDENTIALITY

In connection with participation as a party, a witness to proceedings, or a member of the Employer's Team or a member of the Supervisory Board in proceedings related to a violation of law at Nafto S.A.

I undertake to:

1. Irrevocably and unconditionally keep strictly secret the confidential information within the meaning of this statement, and undertake to treat it and protect it against disclosure to unauthorized persons. Confidential information shall mean any information (including information provided or obtained in oral, written, electronic or any other form) arising from and related to the work of the team, obtained in the course of the team's work, during meetings and sessions, regardless of whether it was made available in connection with the team's work or was obtained on that occasion in any other way.
2. Not disclose, publicize, transfer, or otherwise make available to third parties, or use, any confidential information.
3. In case of doubt as to whether specific information constitutes a secret, contact the Chairperson of the Report Review Team in writing.
4. Assume full liability for any damage caused by acts or omissions constituting a breach of the obligations arising from this statement.
5. Maintain, for an indefinite period, the confidentiality referred to in this statement.

....., date

statement)

.....
(signature of the person making the



STATEMENT OF A MEMBER OF THE REPORT REVIEW TEAM

I hereby declare that, in the ongoing proceedings initiated by the Report Review Team concerning a report of a violation of law, I am not the Reporting Person, a person indicated in the report as having violated the law, or a person who is married to the person making the report, related to them by blood or affinity in the direct line, related by blood or affinity in the collateral line up to the second degree, or connected through adoption, guardianship or curatorship. Nor am I a person who is in such a legal or factual relationship with the reporting person that it could raise reasonable doubts as to my objectivity and impartiality, or give rise to a conflict of interest.

....., date

statement)

.....
(signature of the person making the



Annex 4 Authorization to Process Personal Data

AUTHORIZATION TO PROCESS PERSONAL DATA

I authorize and instruct Mr/Ms.....

to process personal data (including special categories of data) throughout the entire process of handling a report, including its acceptance, review, closure and archiving, pursuant to Article 29 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (GDPR), and repealing Directive 95/46/EC (General Data Protection Regulation). This authorization expires upon the end of participation in the work of the team.

Employer

I declare that I accept the above-mentioned obligation

.....

....., date

Annex 5 Violation of Law Report Form

VIOLATION OF LAW REPORT FORM

DETAILS OF THE PERSON MAKING THE REPORT*	
First and last name	
Contact telephone/e-mail	
Place of work/service provision	
Job position	
Description of the violation of law, together with justification and an indication of the factual circumstances.	Date/time of the event (if applicable)
Signature of the reporting person*	

The conditions for providing personal data for the purpose of reviewing the report are set out in the information obligation based on Article 13 of the GDPR for persons reporting violations of law.



INFORMATION CLAUSE FOR REPORTING PERSONS, PERSONS CONCERNED BY THE REPORT AND RELATED PERSONS

Dear Sir/Madam, in accordance with Articles 13 and 14 of the GDPR, we inform you that:

1. The controller of your personal data is:
NAFTO S.A. with its registered office in Kraków (31-983), ul. Igołomska 30, Tax ID (NIP) 954-266-41-32.
2. Your personal data will be processed for the purpose of:
 - accepting reports of violations of law, verifying them, and taking follow-up action,
 - maintaining a register of reports,
 - fulfilling legal obligations and the possible establishment, pursuit or defence of claims.
3. The period of processing your personal data – personal data is stored for a period of **3 years after the end of the calendar year in which the follow-up action was completed**, and longer if necessary – in accordance with applicable law.
4. The legal basis for processing your data is:
 - Article 6(1)(c) of the GDPR – in connection with the Whistleblower Protection Act of 14 June 2024,
 - Article 6(1)(f) of the GDPR – in the case of the controller's legitimate interest (including ensuring IT and network security, pursuing and defending against claims, preventing fraud),
 - Article 9(2)(g) of the GDPR – in the case of special categories of data ("sensitive data").
5. The provision of data is voluntary but necessary for the acceptance and review of the report. In the case of persons concerned by the report or related persons, the data may originate from the Reporting Person.
6. Your data may be made available to:
 - persons authorized by the controller to accept and process reports,
 - entities providing IT services and report handling services,
 - legal advisors,
 - public authorities authorized under legal provisions.
7. To protect your data, the controller applies appropriate technical and organizational measures ensuring the protection of data, including the confidentiality of the identity of the Reporting Person and other persons covered by the report.
8. You have the right to:
 - access your data and obtain a copy thereof,
 - rectify your data,
 - restrict processing (taking into account special provisions), including the right to withdraw consent.

The scope of the exercise of these rights may be limited in order to ensure the effectiveness of the proceedings and the protection of the Reporting Person.
9. The data is not transferred to third countries and is not subject to profiling. The controller ensures the confidentiality of data at every stage of handling the report.
10. In accordance with Article 77 of the GDPR, you have the right to lodge a complaint with the supervisory authority – the President of the Personal Data Protection Office (UODO).

....., date

.....
(signature of the person making the statement)