

STATUTE

RECEIVING REPORTS AND TAKING FOLLOW-UP ACTION IN THE PORCELAIN TABLEWARE FACTORY LUBIANA JOINT STOCK COMPANY

CHAPTER I LEGAL BASIS AND OBJECTIVES OF THE REGULATIONS

LUBIANA Tableware Company, a joint-stock company, with its registered office in Łubiana, entered into the register of entrepreneurs of the National Court Register under KRS number 0000063845, the District Court of Gdańsk-Północ in Gdańsk, 8th Commercial Division, NIP 59100004144, Regon 190037085, share capital of PLN 2,015,248.00. hereinafter referred to in these Regulations as the "Company or the "Employer", acting for the purpose of implementing the provisions of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928), hereinafter referred to as the "Act" and taking into account the care to ensure the possibility of reporting violations of the law, including ensuring mechanisms for the protection of persons reporting violations of the law (whistleblowers) and the need to take follow-up actions, implements these Regulations for reporting violations of the law, taking follow-up actions and protecting whistleblowers (Regulations) .

These Regulations define the rules for reporting prohibited conduct , acts or omissions that constitute or may constitute a violation or incitement to violate the provisions of the law, as well as the rules for the protection of reporting persons and regulate the order of further proceedings initiated as a result of such a report .

The provisions of these Regulations do not violate or limit the obligation to report violations of the law and other irregularities to the competent state authorities, in accordance with their competences.

CHAPTER II DEFINITIONS

Whenever these Regulations refer to:

- 1) **person accepting the report** – this means the person accepting the report and taking follow-up action on behalf of the Company,
- 2) **follow-up action** – this means action taken by the Company in order to assess the truthfulness of the allegations contained in the report and in order to counteract the violation of law that is the subject of the report, in particular through explanatory proceedings, action taken to eliminate violations and the effects of violations and/or carrying out a procedure carried out as part of internal proceedings concerning reporting violations of law and taking follow-up actions;
- 3) **explanatory commission** - this means an internal commission established in the Company to explain the circumstances indicated in the notification, in cases requiring it, specified in the Regulations;
- 4) **explanatory proceedings** – this means the proceedings conducted in connection with the submitted application;
- 5) **Register of irregularities** - this shall be understood as a register of internal reports kept in accordance with the principles specified in Chapter VII of the Regulations by the person receiving the report;
- 6) **Company or Employer** – this means Zakłady Porcelany Stołowej LUBIANA SA with its registered office in Łubiana,
- 7) **whistleblower** – this means a person reporting irregularities ,

- 8) **information of legal offence** – this shall be understood as information, including a reasonable suspicion regarding an existing or potential (potential) breach of law that has occurred or is likely to occur during the recruitment process or other negotiations preceding the conclusion of a contract, in the Company or in another legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such a breach of law, hereinafter also referred to in the Regulations as “irregularities”;
- 9) **internal notification (registration)** – this should be understood as an oral or written provision of information to the Company about a violation of the law;
- 10) **external notification (registration)** – this should be understood as an oral or written notification to the Commissioner for Human Rights or a public authority about a violation of the law.

CHAPTER III SCOPE OF APPLICATION

1. These Regulations define the procedure for internal reporting of violations of the law within the meaning of the provisions of the Act of 14 June 2024 on the protection of whistleblowers.
2. A violation of the law is an action or omission that is contrary to the law or is intended to circumvent the law, relating to:
 - 1) Corruption;
 - 2) public procurement;
 - 3) financial services, products and markets;
 - 4) counteracting money laundering and terrorism financing;
 - 5) product safety and compliance;
 - 6) transport safety;
 - 7) environmental protection;
 - 8) consumer protection;
 - 9) protection of privacy and personal data;
 - 10) security of networks and IT systems;
 - 11) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
 - 12) constitutional freedoms and rights of persons and citizens – occurring in relations between an individual and public authorities and not related to the areas indicated in points 1–11.
3. Violations of labor law are not covered by the provisions of the Act and consequently are not covered by these Regulations.
4. A whistleblower (hereinafter also referred to as a "reporter") is an individual who reports or publicly discloses information about a violation of the law obtained in a work-related context, including:
 - 1) employee;
 - 2) temporary worker;
 - 3) a person performing work on a basis other than an employment relationship, including a civil law contract;
 - 4) entrepreneur;
 - 5) proxy;
 - 6) shareholder or partner;
 - 7) member of a governing body of a legal person or an organizational unit without legal personality;

- 8) a person performing work under the supervision and direction of a contractor, subcontractor or supplier;
- 9) trainee;
- 10) volunteer;
- 11) apprentice;
- 12) a person applying for employment in the Company who has obtained information about a breach of law in the recruitment process or negotiations preceding the conclusion of a contract.

CHAPTER IV REPORTING IRREGULARITIES

1. Persons who have knowledge of violations of the law, within the scope referred to in Chapter III. Item 2 of these Regulations, should immediately report irregularities, indicating the facts, events and circumstances known to them. These persons should act in good faith.
2. Reports of irregularities can be submitted via the following contact channels:
 - 1) the mailbox operated by the person receiving the notification, i.e. to the email address: **sygnalista@mmp.pl**
 - 2) by mail to the registered office address: **Misiewicz, Mosek i Partnerzy Law Firm, Law Office of Legal Advisers and Attorneys, ul. Stągiewna 12/2, 80-750 Gdańsk**, with the note "to the person receiving the whistleblower reports in person" or by forwarding the report directly to the person receiving the reports;
 - 3) viva voce by phone at **886 310 071**, documented with the whistleblower's consent in the form of a recording of the conversation, and in the absence of consent to the recording, documented in the form of a conversation minutes reproducing the exact course of the conversation,
 - 4) upon application of the whistleblower – in the form of a direct meeting organised within 14 days of receiving such a request;
 - 5) by letter, e-mail or in person to the President of the Management Board of ZPS LUBIANA SA, if the reported irregularities concern the person receiving the report.
3. A report of irregularities should contain a clear and complete explanation of the act and the circumstances and at least the following information:
 - 1) personal data of the reporting person: name, surname, place of work, position, date of reporting;
 - 2) date and place of occurrence of the irregularity or date and place of obtaining information about the irregularity,
 - 3) a description of the specific situation or circumstances creating the possibility of irregularities occurring,
 - 4) indication of the details of the entity concerned by the reported irregularity,
 - 5) indication of the circumstances in which the infringement was reported;
 - 6) indication of possible witnesses to the irregularities,
 - 7) indication of all evidence and information available to the whistleblower that may be helpful in the process of considering the report,
 - 8) contact address.
4. In the case of an anonymous report, the person receiving the report is exempt from taking the actions referred to in paragraph 7 below.
5. A whistleblower is obliged to treat the information in his or her possession regarding suspected irregularities as a business secret and to refrain from public discussions about the reported suspected irregularities, unless that person is obliged to do so by law.
6. Subject to the provisions below, the Misiewicz, Mosek i Partnerzy, Law Firm of Legal Advisers and Attorneys, which is established under the concluded service provision

agreement, is responsible for receiving
and considering
reports of irregularities in the Company .

7. The person receiving the report will confirm receipt of the report to the whistleblower within 7 days from the date of its receipt, unless the whistleblower failed to provide a contact address to which confirmation should be sent .
8. By providing his/her personal data in an internal report, the reporting person consents to the processing of such data by **the Misiewicz, Mosek i Partnerzy Law Firm, Law Firm of Legal Advisers and Attorneys** to the extent necessary to accept the report or take any follow-up action and enter it in the register of irregularities.
9. If it is determined as a result of the initial analysis of the report or during the explanatory proceedings that the report of irregularities was consciously false or the truth was concealed, the whistleblower who is an employee may be held liable for disciplinary action specified in the provisions of the Labor Code. Such conduct may also be classified as a serious violation of basic employee duties and as such constitute grounds for termination of the employment contract without notice.
10. Regardless of the consequences indicated in paragraph 9 above, a whistleblower who knowingly makes a false report of irregularities may be held liable for disciplinary action or damages if the Company suffers damage caused by the false report.
11. Persons against whom allegations have been made in the content of a report of irregularities may not be involved in activities related to the investigation of such report.
12. In the event that the reported irregularity concerns the person receiving the report, the person responsible for receiving and considering the report is the President of the Management Board of the Company.
13. The person receiving the reports shall inform the Management Board of the Company each time that a report of irregularities has been received and an explanatory proceeding has been initiated.
14. If the report concerns a member of the Management Board of the Company, the person receiving the report, in the event of the seriousness of the allegations, will decide on the need to forward information about the report to the Chairman or Vice-Chairman of the Supervisory Board of the Company,
15. **The Misiewicz, Mosek and Partners Law Firm, the Law Firm of Legal Advisers and Attorneys** is authorized to process personal data to the extent necessary to accept the notification and take any necessary follow-up action. Personal data that is not relevant to the consideration of the notification is not collected, and in the event of accidental collection, it is immediately deleted. The deletion of such data takes place within 14 days from the moment it is determined that it is not relevant to the case.
16. The person accepting the report will have the Company's authorization to process personal data in connection with the performance of the obligations arising from these Regulations. Other persons will have appropriate authorization if their participation is necessary in explaining the subject of the report. Both the person accepting the report and other authorized persons are obliged to maintain confidentiality in the scope of information and personal data obtained as part of the verification of the report and the subsequent actions taken.

CHAPTER V

INVESTIGATION PROCEEDINGS

1. Exclusive access to the channels for reporting irregularities will be provided to the person receiving the reports.
2. Each time a report of irregularities is received, the person receiving the reports shall immediately, but no later than within 7 days of receipt, conduct an initial analysis of the

- report. If the report meets the requirements specified in Chapter III. Points 2-4 of the Regulations, the person receiving the reports shall initiate and conduct explanatory proceedings and inform the whistleblower about this in the same way in which the irregularity was reported or in another way indicated by the whistleblower.
3. Exceeding the deadline specified in paragraph 2 above is justified only if it is necessary to take additional steps as part of the initial analysis of the notification (e.g. the need to supplement the notification, collect additional evidence). However, the initial analysis of the notification cannot last longer than 14 days.
 4. The person receiving the report may refer the report to an explanatory commission if there is a need for a team verification and assessment of the reported irregularities, and in particular when the scale of the irregularity is significant, there is a probability of causing significant property damage or when the nature of the act is particularly reprehensible.
 5. If a case is referred to an explanatory commission, the person receiving the report, as its chairman, sets the date and place of the Commission meeting and may summon to participate in the Commission at least three persons with the necessary knowledge or persons whose participation may contribute to the clarification of the case.
 6. The following persons may not be members of the Explanatory Commission:
 - (a) the whistleblower;
 - (b) the person concerned by the report;
 - (c) a person close to the person concerned (within the meaning of the provisions of the Penal Code);
 - (d) a person performing activities or handling matters whose correctness will be the subject of the audit;
 - (e) a person whose participation in the proceedings may raise justified doubts as to his or her impartiality for other reasons.
 7. During the explanatory proceedings, the person receiving the notification and, in the event of the establishment of an Explanatory Commission, also its members, have the right to:
 - (a) access to documents to the extent necessary to clarify the matter;
 - (b) obtaining information from the managers of individual organizational units;
 - (c) obtaining spoken and written explanations from employees and other persons;
 - (d) access to data from company computers and telephones (taking into account the principles of privacy protection, secrecy of correspondence and protection of personal data);
 - (e) access to video surveillance data (taking into account the principles of privacy and personal data protection);
 - (f) access to premises for the purpose of conducting an on-site inspection or searching and securing evidence;
 - (g) using the assistance of a data protection officer;
 8. The explanatory proceedings end with the consideration of the reported irregularity and last no longer than 60 days from the date of initiation of the explanatory proceedings, provided that the person receiving the notification and/or the Commission can collect the necessary facts and evidence in the case during that time. In particularly complicated cases, the proceedings may be extended, but no longer than 90 days from the date of initiation.
 9. After the explanatory proceedings have been conducted, the person receiving the report or the Commission shall prepare a report which shall include a description of the explanatory actions taken, recommendations on how to resolve the matter, including the possibility of refraining from further action due to the lack of sufficient grounds to justify the suspicion of a breach of law or referring the matter to the appropriate public authority, and any possible consequences that should be drawn by the Company towards the perpetrator or perpetrators of the irregularity or the whistleblower who knowingly made a false report.
 10. The person receiving the notification passes it on a report with recommendations to the Company's Management Board.

If the report concerns a member of the Management Board and further action is required, the protocol with recommendations are submitted to the Chairman of the Supervisory Board of the Company. Based on the information referred to in the previous sentence, the Management Board or the Chairman of the Supervisory Board decides on further action or to refrain from such action.

11. The person taking the reports gives the whistleblower:
 - (a) confirmation of receipt of the application within 7 days of its receipt,
 - (b) information on the follow-up actions taken or planned and the reasons for such actions (feedback), within a maximum of 3 months from the date of confirmation of receipt of the notification, and in the event of failure to provide such confirmation, after the expiry of 7 days from the date of filing the notification,
12. Confirmation of receipt of the report and feedback are sent to the whistleblower at the address indicated by him/her. If the whistleblower did not provide an address or other contact details, the obligation referred to in point 11 letters a) and b) does not exist.

CHAPTER VI WHISPER PROTECTION

1. A whistleblower is protected provided that he or she had reasonable grounds to believe that the information about a violation of the law that was the subject of the report was true at the time of making the report and that such information constitutes information about a violation of the law from the time of making the report.
2. The confidentiality of the report of irregularities and the data contained therein is ensured, even if it turns out to be unfounded.
3. A ban on retaliatory actions against a whistleblower is introduced, including in a situation where the report of irregularities was made in good faith and the explanatory proceedings conducted show that the reported irregularity did not take place.
4. The protection provided for above does not apply to a whistleblower who is the perpetrator, accomplice or accomplice of an act that is the subject of an irregularity. When deciding on the potential termination of an employment relationship or other contract with a whistleblower who is the perpetrator, accomplice or accomplice in committing an act that constitutes a violation of the law, the Company should always take into account the fact that the whistleblower has disclosed all material circumstances of the irregularity (mitigating circumstances).
5. All reports, contacts with the whistleblower and explanatory proceedings are business secrets, and maintaining confidentiality is intended to ensure the whistleblower's sense of security and to minimise the risk of retaliatory or repressive actions.
6. The identity of the whistleblower, as well as all information enabling their identification, are treated as a business secret at all stages of the process of considering reported irregularities. This data is not subject to disclosure unless the whistleblower consents to it.
7. The identity of the whistleblower, as well as other information enabling their identification, may be disclosed only if such disclosure is an obligation of the Company, resulting from generally applicable provisions of law in the context of proceedings conducted by a public authority. Disclosure of identity referred to in the previous sentence requires prior notification of the whistleblower with an indication of the reasons for such disclosure, unless such notification could jeopardize the conducted proceedings.
8. Personal data processed in connection with the receipt of a report or taking follow-up action and documents related to such report are stored by the Company for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the completion of the proceedings initiated by such action.
9. The provisions of Article 14 paragraph 2 letter f and Article 15 paragraph 1 letter g 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 freedom of such data movement, and repealing Directive 95/46/EC (GDPR) shall not apply unless the applicant does not meet the conditions for protection resulting from the Regulations or generally applicable provisions of law or has expressed his/her permission to the disclosure of his or her identity.

CHAPTER VII EXTERNAL REPORTS

1. The whistleblower has the right to make an external report to the Commissioner for Human Rights or public authorities.
2. External reporting may be made viva voce or in writing.
3. External notification in document form may be made:
 - (a) in paper form - to the correspondence address indicated by the Commissioner for Human Rights or the public authority receiving the notification;
 - (b) in electronic form - to the e-mail address or electronic mailbox address, or address for electronic deliveries, indicated by the Commissioner for Human Rights or the public authority receiving the notification, or via a dedicated online form or application indicated by the public authority as the application appropriate for submitting notifications in electronic form.
4. The Commissioner for Human Rights or a public authority that has received an external report shall immediately, but no later than within 7 days from the date of receipt of the report, send the whistleblower a confirmation of its receipt, unless the whistleblower has clearly submitted a different request in this respect or the Commissioner for Human Rights or a public authority has reasonable grounds to believe that confirmation of receipt of the report would jeopardise the protection of the confidentiality of the whistleblower's identity.
5. At the request of a whistleblower, the public authority competent to take follow-up action shall issue, no later than within one month from the date of receipt of the request, a certificate confirming that the whistleblower is subject to protection.
6. The public authority shall provide feedback to the whistleblower within a period not exceeding 3 months from the date of receipt of the external report.
7. In justified cases, the public authority shall provide the whistleblower with feedback within a period not exceeding 6 months from the date of receipt of the external report, after informing the whistleblower before the expiry of the period referred to in paragraph 6.
8. The public authority also informs the whistleblower about the final outcome of the investigations initiated as a result of an external report.

CHAPTER VIII REGISTER OF IRREGULARITIES

1. Each report of irregularities is recorded in the register of irregularities.
2. The person receiving the reports is responsible for maintaining the register of irregularities and administering the personal data collected in this register, and in the scope of a report concerning the person receiving the reports – the Management Board of the Company.
3. The controller of personal data collected in the register of irregularities is the given Company.
4. The register of irregularities shall include at least:
 - (a) application number;
 - (b) the subject of the violation of law;
 - (c) personal data of the whistleblower and the person concerned by the report, necessary to identify these persons;
 - (d) contact address of the whistleblower;

- (e) date of filing in the application;
 - (f) information on follow-up actions taken;
 - (g) date of completion of the case.
5. Access to the register is only granted to:
- (a) the person accepting the applications,
 - (b) the Management Board of the Company, with the exception of entries that directly concern members of the Management Board;
 - (c) law enforcement authorities in the event of their notification.

CHAPTER VIII

FINAL PROVISIONS

1. The Regulations are amended by resolutions of the Management Board of the Company.
2. The Regulations enter into force after 7 days from the date of their announcement to the Company's employees, but not earlier than on the date the Act enters into force.
3. In matters not regulated by these Regulations, the provisions of the Act shall apply .