Internal Reporting and Follow-Up Procedure at AGRAM S.A.

the so-called Whistleblower Act, the act entered into force in September 2024

§ 1

General

1. The Procedure for Internal Reporting and Follow-Up, hereinafter referred to as the "Procedure", defines the procedure for receiving internal reports regarding information on a violation of the law, as well as for taking follow-up actions in connection with these reports at AGRAM S.A., 104 Mełgiewska Street, 20-234 Lublin (hereinafter referred to as the Company).

2. The procedure is aimed at introducing transparent rules for disclosing cases of irregularities, taking appropriate corrective actions in connection with breaches and protecting the whistleblower.

3. The procedure applies to a whistleblower who makes an internal report in a work-related context, regardless of the legal relationship on which the performance of his or her work is based.

4. The protection provided for in the Procedure shall be subject to the whistleblower from the moment of filing an internal report, provided that he or she had reasonable grounds to believe that the information being the subject of the internal report was true at the time of its filing and constituted information about a violation of the law.

5. The protection provided for in the Procedure does not apply to a whistleblower who knowingly makes an internal report, knowing that no breach has occurred (bad faith).

Subject of the application

The subject of an internal report may be acts or omissions that are illegal or aimed at circumventing the law regarding:

1) corruption;

2) public procurement;

3) financial services, products and markets;

4) counteracting money laundering and terrorist financing;

(5) product safety and compliance;

6) transport safety;

7) environmental protection;

9) food and feed safety;

10) animal health and welfare;

11) public health;

12) consumer protection;

Reporting entity

1. A whistleblower is a person who reports or discloses to the public information about a breach of the law obtained in a work-related context, including:

1) all employees, trainees, apprentices

Procedure for filing a report

The persons authorized to receive reports from Whistleblowers at Agram are: Sylwester Kozak and Izabela Król

1. An internal application can be made:

1) electronically – via e-mail address: sygnalisci@agram.pl

2) in a closed envelope marked "Notification of infringement", sent to the Company's address at 104 Mełgiewska Street, 20-234 Lublin or dropped into a box located in the Company's building on the first floor in the corridor

3) via a dedicated phone number 669633079 (calls are not recorded).

2. An oral report made via a dedicated telephone number is documented in the form of a protocol of the conversation, reconstructing its exact course, drawn up by the reporting representative.

3. At the request of the whistleblower, an internal report may also be made during a direct meeting organised within 14 days from the date of receipt of such a request. In such a case, with the whistleblower's consent, the report is documented in the form of:

1) a recording of the conversation, enabling it to be searched, or

2) minutes of the meeting, reconstructing its exact course, prepared by the plenipotentiary for notifications.

4. In the case referred to in paragraph 2 and paragraph 3, the whistleblower may check, correct and approve the report by signing it.

5. In order to reliably verify the report and effectively take follow-up action, the report should contain at least:

1) personal data of the whistleblower and the person to whom the report relates;

2) the whistleblower's contact address;

3) a description of the subject of the infringement as precisely as possible;

4) a description of the work-related context that made it possible to see the reported violation;

5) indication of justified grounds that made it possible to conclude that the information about the violation of the law is true.

6. Internal reporting can/cannot be made anonymously.

7. In the event of receipt of an anonymous report, follow-up actions are carried out in accordance with this Procedure.

8. The Company encourages you to provide your personal data in the body of the application. Non-anonymous reports allow for faster clarification of the case and more effective corrective action, while ensuring that the whistleblower's identity remains confidential. Internal reports made anonymously, containing information that is manifestly unreliable or with unverifiable content will not be considered.

9. Within 7 days from the date of receipt of the internal report, the reporting officer shall provide the whistleblower with a confirmation of receipt of the report, unless the whistleblower has not provided a contact address to which the confirmation should be sent.

Whistleblower protection

1. No retaliation, attempts or threats to take such action against the whistleblower shall be taken.

2. If the work has been, is or is to be performed on the basis of an employment relationship, no retaliation may be taken against the whistleblower , which includes in particular:

1) refusal to establish an employment relationship;

2) termination or termination without notice of employment;

3) failure to conclude an employment contract for a definite period or an employment contract for an indefinite period after termination of a probationary employment contract, failure to conclude another employment contract for a definite period or failure to conclude an employment contract for an indefinite period after termination of a fixed-term employment contract – where the whistleblower had a reasonable expectation that such a contract would be concluded with him/her;

4) reduction of remuneration for work;

5) suspension of promotion or omission during promotion;

6) omission of work-related benefits other than remuneration or reduction of the amount of these benefits;

7) transfer to a lower position;

8) suspension in the performance of employee or official duties;

9) transferring the current duties of a whistleblower to another employee;

10) unfavourable change in the place of work or the schedule of working time;

11) negative evaluation of work results or negative opinion about work;

12) imposing or applying a disciplinary measure, including a financial penalty, or a measure of a similar nature;

13) coercion, intimidation or exclusion;

14) mobbing;

15) discrimination;

16) unfavourable or unfair treatment;

17) suspension of participation or omission from selection for participation in training to improve professional qualifications;

4. The prohibition of retaliation also applies to a person assisting in making a report, a person associated with the whistleblower, as well as a legal person or other organisational unit assisting or associated with the whistleblower, in particular owned or employed by the whistleblower.