

**PROCEDURE OF  
REPORTING  
ACTUAL OR POTENTIAL  
BREACHES**

**RE  ALLOYS**  
RENEWABLE ENERGY ALLOYS

## **§1**

### **General provisions**

This is to establish the rules concerning the anonymous reporting, by the Company's employees or by other persons performing activities for the entity, of actual or potential breaches of law or internal regulations applicable at RE Alloys.

## **§2**

### **Definitions**

Wherever in this procedure reference is made to:

- a. Reporting person or whistle-blower - it is a person who reports the breach of law or internal regulations applicable at Re Alloys,
- b. Breach - it means an actual or potential breach of law or acting not in compliance with the internal regulations applicable in the company,
- c. Report - it means imparting of information on actual or potential breaches to a designated organisational unit, in line with this Procedure.

## **§3**

### **Reports collection**

Audit Department at Luma Services is responsible for collection of Reports.

## **§4**

### **Manner of the Reports collection**

1. The Reporting Person may report the information on a Breach of regulations in two ways, i.e. by:
  - a. anonymous report - no possibility to identify the Reporting Person,
  - b. non-anonymous report - providing a possibility to identify the Reporting Person and reply them.
2. Manners of anonymous reports collection:
  - a. by telephone - directly to +48 32 324 71 06,
  - b. by correspondence sent to:  
Re Alloys Sp. z o.o.  
ul. Cieszyńska 23, 43 -170 Łaziska Górne  
labelled: "Report on the Breach of provisions of law or internal regulations".
3. Manners of non-anonymous reports collection:
  - a. via electronic mail - to be sent to the following address:  
[zgloszenie@realloys.pl](mailto:zgloszenie@realloys.pl),
  - b. by correspondence sent to the above address labelled: "Report on the Breach of provisions of law or internal regulations".
  - c. Directly to the Audit Department at Luma Services
4. The report should include:

- a. indication what is the Breach,
- b. exhaustive substantiation of the identified Breach,
- c. if it is possible - the date of the Breach,
- d. in case of non-anonymous reports - full name of the Reporting Person, their organisational unit name and full contact details.

5. In case of a non-anonymous Report, the Reporting Person will be informed on acceptance of the report.

## **§5**

### **Protection of the Reporting Person**

Re Alloys ensures the Reporting Person confidentiality in terms of all information disclosed in the Report and protection against repression, discrimination or other types of unfair treatment or retaliatory measures.

## **§6**

### **Manner of personal data protection**

1. Personal data of the Reporting person and a person who is alleged to have violated the regulation will be subject to protection in line with personal data protection provisions, in particular in line with provisions of the regulation(EU) 2016/679 of 27/04/2016 of the European Parliament and of the Council on protection of natural persons in conjunction with personal data processing and on the free movement of such data and on repealing directive 95/46/EC (General Data Protection Regulation)(Official Journal of EU L 119, p. 1).

2. Re Alloys shall store personal data disclosed in the submitted report for the period of an investigation, and after its completion - for the period necessary for remedying the detected irregularities and holding the parties engaged in the action liable, if that be required by the generally applicable law, however not shorter than 3 years of the submitting the Report.

## **§7**

### **Confidentiality principles in case of disclosure of identity of the involved persons**

1. In case of disclosure of the Reporting Person identity, or identity of the person alleged to violate the regulations, or if their identity can be determined, the Re Alloys shall ensure above-average measures in terms of confidentiality. In particular, the Management Board of Re Alloys provides extraordinary protection against discriminatory or retaliatory measures.

2. In case of occurrence of such undesirable actions, a person who experienced such situation may notify of the circumstances and type of actions they have experienced. After receiving such a notification, measures shall be taken immediately in order to minimise or eliminate undesirable actions, respectively to the circumstances.

## **§8**

### **Measures to be taken after receiving a report**

1. A received report shall be immediately transferred to the internal audit office responsible for internal proceedings in terms of reported breach (hereinafter:
2. Internal proceedings last not longer than 30 days of receiving the Report, and in matters particularly complicated the time limit may be prolonged, what will be notified to the Reporting Person if the report is non-anonymous and there is a possibility to response (e-mail address, other means of communication with the Reporting Person).
3. A debriefing shall be prepared after the internal proceeding consisting of precise description of the report made and Breaches of provisions indicated therein, measures taken, indication of people involved and their role in the Report and ultimate arrangements in terms of information disclosed in the Report.
4. The debriefing from the internal proceeding shall be immediately, within 3 days at the latest, submitted to the Management Board of Re Alloys. The Board, after familiarising themselves with the document, shall issue a relevant decision towards persons being the subject of the report in terms of removal of actual or potential breaches.
5. If it is determined that the reported breach of provisions constitutes violation of generally applicable law, the Management Board shall notify relevant authorities themselves or via attorney.
6. In case of a non-anonymous Report, the Reporting Person will be informed on the result of the investigation.

## **§9**

### **Final provisions**

The Management Board of Re Alloys shall be responsible for implementation hereof and for application and validity of provisions set out herein.

RE ALLOYS Sp. z o.o.  
Prezes Zarządu  
Mirosław Wilczek

RE ALLOYS Sp. z o.o.  
Członek Zarządu  
Iwona Przybyła

RE ALLOYS Sp. z o.o.  
Członek Zarządu  
Jan Szaraniec