




Regulations no. R/THP-001
Reporting cases of violation of law
and protection of persons making reports.

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 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

CONTENTS

1. General provisions	3
2. Protection of the person reporting the violation of law.	5
3. Reporting cases of violation of the law.....	6
4. Steps taken by the Company following a violation of law.	8
5. External report.....	9



 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1


1. General provisions

§ 1

Terms used in the Regulations have the following meaning:

- 1) Internal Auditor – employee of the Company’s Internal Audit and Compliance Department who takes follow-up measures after receiving an internal report,
- 2) Compliance Officer – employee of the Company’s Internal Audit and Compliance Department who receives an internal report,
- 3) follow-up measures – measures taken by the Company in order to confirm allegations made in the report, and to mitigate the risk of recurrence of cases of violation of law similar to the one reported,
- 4) retaliatory actions – a direct or indirect acts or omissions that is caused by a report or public disclosure and that violates or is likely to violate the rights of the Reporting Person or causes or is likely to cause harm to the Reporting Person,
- 5) information about a violation of law – information, including a reasonable suspicion, about an actual or potential violation of law that has occurred or is likely to occur at the Company in which Reporting Person work or have worked or in which Reporting Person maintain or have maintained contact in a work-related context,
- 6) work-related context – the totality of the circumstances surrounding an employment relationship or other legal relationship that is the basis for the provision of work, within the context of which information about a violation of law was obtained,
- 7) violation of law – an act or omission to act that is unlawful or intended to circumvent the law,
- 8) central authority – the public administration authority competent to provide information and assistance in reporting and public disclosure of violations of law and competent to receive external notifications of violations of law in the areas indicated by the Act, their initial verification and forwarding to the competent authorities for follow-up,
- 9) public authority – a public administration body that has established a procedure for receiving external notifications of violations of law within its scope of operation,
- 10) person related to the Reporting Person – a natural person who did not make the report and yet may experience retaliation, including a co-worker or family member of the Reporting Person,
- 11) Regulations – these *Regulations no. R/THP-001*. Reporting cases of violation of law and protection of persons making reports,
- 12) Company – TAMEH POLSKA sp. z o.o.,



 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

- 13) TAMEH – TAMEH POLSKA sp. z o.o.,
- 14) Management Board – Management Board of TAMEH POLSKA sp. z o.o.,
- 15) Persons Managing the Company - Members of the Management Board of the Company,
- 16) Managers of the Company's areas - Directors, Managers and other persons responsible for the operation of the Company's areas,
- 17) Reporting Person – person filing a report,
- 18) report – internal or external report,
- 19) anonymous report – report filed by a person whose identification is impossible,
- 20) internal report – information provided to the Compliance Officer regarding violation of law in the Company,
- 21) external report – information provided to a public authority or a central authority regarding violation of law.

§ 2


The purpose of the Regulations is to:

- 1) regulate the rules of reporting violations of law and protection of persons making reports,
- 2) indicate forms of reporting,
- 3) provide information on rules to follow with respect to received reports.

§ 3

1. The Regulations apply to an natural person who provides information about a reasonable suspicion of a violation of law, a situation that may lead to a violation of law or an identified violation of law.
2. The information referred to in paragraph 1 may be obtained in a work-related context and provided among other things by:
 - a person who enters into or performs work for the Company, or a person who has worked for the Company,
 - a person who performs work on a basis other than employment,
 - entrepreneur,
 - member of the Company's governing body,



 TAMEH <small>Tauron ArcelorMittal Energy Holding</small>	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

- a person performing work under the supervision and direction of a contractor, subcontractor or supplier of the Company.
3. The Regulations do not apply if the violation of law compromises only the Reporting Person or the report is made only in their own interest.

2. Protection of the person reporting the violation of law.

§ 4

A Reporting Person is protected if he had reasonable grounds to believe that the infringing information provided was true at the time the report was made and constitutes infringing information.


§ 5

1. No retaliation may be taken against the Reporting Person in connection with a report on violation of law filed in good faith even if in the course of the follow-up measures it turns out that no law was violated.
2. Persons helping to file a report and persons related to the Reporting Person are also protected if they have an employment relationship with the Company.

§ 6

1. If work is performed under an employment relationship, retaliation may include among others:
 - a) a refusal to establish an employment relationship,
 - b) termination or cancellation of employment without notice,
 - c) failure to enter into another employment contract following termination of the previous contract concluded for a definite period of time in a situation when an employee had a justified reason to expect that such a contract will be concluded with them,
 - d) decrease of remuneration for work,
 - e) suspending promotion or passing someone over for a promotion,
 - f) passing someone over when awarding work-related benefits other than remuneration,
 - g) transferring an employee to a lower-ranking position,



 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

- h) suspension in the performance of employee or official duties,
 - i) unfavorable change of the place of work or working hours,
 - j) the imposition or application of a disciplinary measure, including a financial penalty or a measure of a similar nature,
 - k) action aimed at making it difficult to find employment in a given sector or industry on the basis of an informal or formal sector or industry agreement
 - unless the employer proves that it had objective reasons to do so.
2. As adverse treatment due to the communication of a violation of the law shall also be considered as a threat or attempt to apply the measure specified in paragraph 1, unless the employer proves that it was motivated by objective reasons.

§ 7


If work is performed or is to be performed under a legal relationship other than employment relationship, the Reporting person may not be treated unfairly i.e. the Company may not refuse to establish a legal relationship with the Reporting person or terminate a contract concluded with them. The above-mentioned ban does not apply to situations when the Company proves that it had objective reasons to do so.

3. Reporting cases of violation of the law.

§ 8

1. The subject of the report may be a reasonable suspicion of actual or potential violation of law that have occurred or is likely to occur in the Company in which Reporting Person work or have worked, or in which Reporting Person maintain or have maintained contact, in a work-related context.
2. The report may relate specifically to:
 - a) financial services, products and markets,
 - b) prevention of money laundering and terrorist financing,
 - c) products safety and their compliance with relevant requirements,
 - d) transport security,
 - e) environmental protection,
 - f) public health,
 - g) consumer protection,



 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

- h) protection of privacy and personal data,
 - i) security of IT networks and systems,
 - j) the financial interests of the European Union,
 - k) competition and State aid rules,
 - l) corporate taxation.
3. The Reporting Person may disclose his or her identity or make a report in anonymous form.

§ 9


1. Compliance Officer is a person authorized to receive reports of the violation of law.
2. If Reporting Person has a reasonable suspicion of a violation of law, has identified a situation that may lead to a violation of law, or has identified an instance of a violation of law, she/he should first consider the appropriateness of reporting it to her/his supervisor or other individuals listed in the Code of Business Conduct or Anti-Corruption Policy.
3. Reasons for reporting a case of violation of law to the Compliance Officer may in particular include:
 - a) nature or magnitude of irregularities,
 - b) the Reporting Person's intention not to disclose themselves in the work environment.

§ 10

1. Violations of law may be reported to the Compliance Officer:
 - a) in writing:
 - by letter sent to: Compliance Officer, TAMEH POLSKA sp. z o.o., Al. J. Piłsudskiego 92/102B, 41-308 Dąbrowa Górnicza, personal delivery,
 - to e-mail address: compliance@tameh.pl
 - using SYGNANET functionality (form) at www.sygnanet.pl/tameh

Functionality (form) on the website makes it possible for the Reporting Person to disclose their identity to the Compliance Officer, or remain anonymous. The Reporting Person will be informed of the acceptance of the report and the results of the investigation. To read this information, download the filepdf with confirmation of submission. The confirmation should be downloaded immediately after submission. It contains an ID and password to read information from the Compliance Officer. The ID and password



 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

on the submission confirmation also allows the Compliance Officer to correspond with the Reporting Person, if applicable, while maintaining the Reporting Person's anonymity if she/he chooses not to disclose their identity.

b) orally:

- by making a phone call to: +48 734401605 – phone call may be recorded by the Compliance Officer,
- at the request of the Reporting Person, following a prior appointment: directly in the Compliance Officer's office: TAMEH POLSKA sp. z o.o., Zakład Wytwarzania Nowa, Al. J. Piłsudskiego 92/102B, 41-308 Dąbrowa Górnicza, room 103.

4. Steps taken by the Company following a violation of law.

§ 11

1. Violations of law reports are entered into a register.
2. The register includes information related to receiving a report, follow-up measures and decisions made.
3. The Internal Audit and Compliance Department is responsible for maintaining the register of notifications.


§ 12

1. Within 7 days from the date of receipt of the report, information on its acceptance will be sent to the Reporting Person if she/he has provided an address to which confirmation should be sent.
2. In the case of using the SYGNANET functionality available on the website, the Reporting Person will be able to read the confirmation after entering into the form the number of the notification and the password received immediately after sending it.

§ 13

1. Internal Auditor is a person authorized to take follow-up investigative measures, including among others communication with the Reporting Person, report verification, assessment of its validity and recommendation of actions aimed at reducing the risk of the violation of law.



 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

2. Follow-up measures are taken immediately.
3. Based on the obtained information and observations and conclusions drawn from investigative measures, persons managing the Company or its individual areas can make decisions regarding implementation of certain measures to reduce the risk of recurrence of violations of the law and on possible actions against employees responsible for the violations.
4. Within 3 months from the acceptance of report by the Compliance Officer or, if no acceptance is provided to the Reporting Person, 3 months after the expiry of 7 days from the acceptance of report, information on the follow-up measures taken is communicated to the Reporting Person. For reasons of confidentiality and to respect the rights of third parties, details of specific individuals are not disclosed. Feedback may have a general nature.
5. Information about follow-up measures is provided in accordance with § 12.

§ 14

1. Information included in the report, documents and materials obtained in the course of the follow-up measures and final documents regarding the implemented measures are highly confidential.
2. Management Board or the Legal Counsel employed by the Company or the Law Firm supporting the Company may inform external bodies about follow-up measures, either in progress or completed if necessary or required under effective law regulations.


§ 15

Documents, information and personal data processed in connection with the acceptance and verification of a report are kept by the Company for a period of time consistent with applicable law.

5. External report

§ 16

1. If the Reporting Person believes that the Company failed to take sufficient measures to investigate the matter reported in the internal report, the Reporting Person may file an external report. An external report may also be filled without a prior internal report.
2. Depending on the nature of the infringement, external report may be forwarded to the Ombudsman as the central authority, the President of the Office of Competition

 TAMEH Tauron ArcelorMittal Energy Holding	Regulations no. R/THP-001 Reporting cases of violation of law and protection of persons making reports.	Issued:	April 6, 2022
		Version:	1

and Consumer Protection as the public authority or to other public bodies receiving external reports related to violations relevant for their scope of responsibility.

3. In cases where there is a legal obligation to provide information to public authorities responsible for prosecuting crimes or other offences, external reporting may be made by the Management Board or the Legal Counsel employed by the Company or the Law Firm supporting the Company.

§ 17

1. An external report may be made:
 - a) orally: on the phone or during a direct meeting at the seat of the receiving body (at the request of the Reporting Person),
 - b) in writing: sent to the correspondence address of the receiving body,
 - c) electronically: to a relevant e-mail address.
2. The central authority or the public authority shall acknowledge the external report immediately, but no later than 7 working days after its receipt. Confirmation can only be made if the Reporting Person provided their contact address.

§ 18

1. Central authority or public authority implements follow-up measures (report verification, examination of the truth and relevance of allegations or sending the report to another authority), after the receipt of an external report.
2. The authority which received an external report may request the Reporting Person to provide explanation or additional information that they may have. It does not apply to anonymous reports. The Reporting Person might not agree to provide the requested explanations or additional information.
3. Within 3 months of confirming the receipt of a report, a public authority provides feedback to the contact address provided. In justified cases the indicated deadline may be extended up to 6 months.

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