Appendix to Ordinance No. 13.2024
Director of Łukasiewicz-IMPiB

TERMS & CONDITIONS

REPORTING VIOLATIONS OF THE LAW

AND THE PROTECTION OF WHISTLEBLOWERS

INTRODUCTION

The purpose of the Regulations for reporting violations of the law and the protection of persons reporting violations (whistleblowers) is to introduce rules for preventing violations of the law at the Institute and rules of conduct in the case of internal reporting of violations of the law in accordance with the Act of 14 June 2024. *on the protection of whistleblowers*.

DEFINITIONS

Institute	Łukasiewicz Research Network – Institute of Polymer Materials and Dyes Engineering with its registered office in Toruń, 55 Marii Skłodowska Curie Street, postal code 87-100 entered into the register of entrepreneurs kept by the District Court in Toruń, VII Commercial Division of the National Court Register under KRS number: 0000856159, NIP: 8790170691, REGON: 000044569.
Whistleblower	an individual who reports or discloses information, including reasonable suspicion, regarding a Breach (whether existing or potential) that has occurred or is likely to occur at the Institute in a work-related context, or information regarding an attempt to conceal such a Breach. Whistleblowers may be natural persons performing work for the Institute, regardless of the form of employment (on the basis of an employment contract, temporary employment contract, mandate contract, contract for specific work or contract for the provision of services, including interns, volunteers and apprentices), natural persons who are entrepreneurs, members of the Institute's bodies, as well as natural persons performing work under the supervision and direction of the Institute's contractor, subcontractor or supplier. In addition, Whistleblowers may be natural persons indicated above, in the event of reporting a Breach before entering into an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing functions or delivering goods, or when such relationship has terminated, as well as persons participating in the recruitment process or other negotiations preceding the conclusion of the agreement.
Infringement	an unlawful or intended to circumvent an unlawful act or omission concerning: 1) provisions of generally applicable law to the extent specified in the Act, including in particular those concerning a) corruption; b) public procurement; c) services, products and financial markets; d) counteracting money laundering and terrorist financing; e) product safety and compliance; f) transport safety; g) environmental protection;

	h) 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 ICT systems; o) 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 the public law rules on competition and state aid and corporate taxation; q) constitutional freedoms and rights of human beings and citizens – occurring in the relations of the individual with public authorities and not related to the areas indicated in points a-p. or 2) the internal regulations of the Institute and the ethical standards in force at the Institute, which have been established on the basis of the provisions of generally applicable law and remain in accordance with them.
Follow-up	actions taken by the Institute to assess the veracity of the information contained in the Report and to counteract the Breach being the subject of the Report, in particular through explanatory proceedings, initiation of inspections or administrative proceedings, recommendations, preventive and corrective actions, notification to public authorities or closure of proceedings conducted as a result of the Report.
Feedback	information provided to the Whistleblower about planned or undertaken follow-up actions and the reasons for such actions, including information about the determination or absence of the occurrence of the Breach and the measures that have been or will be applied in response to the identified Breach.
Retaliation	direct or indirect measures (acts or omissions) in the Work-related Context that are caused by a Report, External Report or Public Disclosure and that violate or may violate the rights of the Whistleblower or cause or may cause unreasonable harm to the Whistleblower, including the unreasonable initiation of proceedings against the Whistleblower or a person associated with the Whistleblower[1]. Retaliation is also considered to be the threat or attempt to apply such measures.
Infringement Attorney / Attorney	an employee of the Institute appointed in accordance with the provisions of the Act by the Director of the Institute, dealing with all issues related to violations of the law and internal regulations of the Institute.
Reporting channels	the methods of making the Applications, listed in § 3 section 1.
Work-related context	past, present or future activities related to the performance of work on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work, services or functions at the Institute or for the benefit of the Institute, within the framework of which information about the

[1] It should be understood as a natural person who may experience retaliation, including a colleague or a person closest to the whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997 – Criminal Code (Journal of Laws of 2024, item 17).

	Violation was obtained and there is a possibility of experiencing Retaliatory Actions.
Register	a register of Reports of Violations kept by the Attorney.
Terms and Conditions	this document.
Act	Act of 14 June 2024 *on the protection of whistleblowers* (Journal of Laws of 2024, item 928).
Registration	the Whistleblower provides information about the Breach using the selected Reporting Channel.
External submission	oral or written submission of information on a violation of the law to the Ombudsman or a public authority, specified in Chapter 4 of the Act.
Public Disclosure	afterproviding information on the violation of the right to public information, specified in Chapter 5 of the Act.
Risk factors	conditions corresponding to the profile of the Institute's activities conducive to the possibility of certain Violations. rights related in particular to the breach of regulatory obligations, other obligations specified in the law or the risk of corruption. The factor and risks are listed in **Appendix No. 1** to the Regulations.
GDPR	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.

§ 1
GENERAL PROVISIONS

1. All persons performing work for the Institute, regardless of their position and form of employment, should strive to perform their duties properly and in accordance with the applicable law, as well as to prevent Violations and eliminate Violations, regardless of their type.
2. Any intentional actions or behaviour leading to Violations in the Institute's operations will not be tolerated.
3. Any Reports will be scrupulously investigated and any Violations revealed will be investigated and eliminated.
4. All persons performing work for the Institute, regardless of the type of work performed, the form of employment, the position held and the location in which they perform work and professional activities, are covered by the protection resulting from the Regulations on the terms and conditions specified therein, including protection against Retaliation. The Director of the Institute, through the Proxy, is obliged to counteract Retaliatory Actions and respond to Retaliatory Actions applied to the Whistleblower.
5. The Director of the Institute, on the initiative of the Plenipotentiary, introduces the necessary changes to the Regulations in order to ensure their application and effectiveness, as well as compliance with generally applicable law.

6. The Director of the Institute, on the initiative of the Plenipotentiary , conducts an information policy, the aim of which is to disseminate knowledge among employees about the principles described in the Regulations and the functioning of the institutions specified therein.
7. All persons performing work for the Institute are obliged to read the Regulations and apply the Regulations. A template of the statement on familiarization with the Regulations is **Appendix No. 2** to the Regulations.
8. All persons performing work for the Institute are obliged to respond to potential Retaliatory Actions against the Whistleblower, regardless of whether the Whistleblower is the disclosed or alleged author of the Report, in particular by:
    1) taking action to apply the principles of social coexistence in relations with other workers, including the treatment of all with respect for their dignity and other personal rights and avoiding any undesirable behaviour;
    2) attempting to resolve conflicts, at the earliest possible stage, through a personal conversation with the other party to the conflict;
    3) responding to observed adverse behaviors by expressing an objection and providing information about the observed adverse reactions to the Representative;
    4) refusing to participate in or support activities that include undesirable behavior;
    5) participating in trainings on topics related to counteracting violations of the law;
    6) maintaining absolute confidentiality in the event of participation in any capacity in the investigation of the Report.
9. The Terms and Conditions do not apply to information covered:
    1) regulations on the protection of classified information;
    2) secrecy related to the practice of medical and legal professions;
    3) the secrecy of the judicial deliberations;
    4) criminal proceedings – in the scope of the secrecy of pre-trial proceedings and the secrecy of court hearings conducted in the absence of publicity.
10. The Director of the Institute appoints a Plenipotentiary for Violations.
11. All persons performing work for the Institute, in a situation where they receive an Application, are obliged to forward this Application to the Proxy.

§ 2
ATTORNEY VIOLATIONS

1. The Plenipotentiary is appointed by the Director of the Institute on the basis of a written authorization, from among persons who are impartial and have an unblemished reputation in the workplace and have not been granted disciplinary penalties during the period of employment at the Institute.
2. The tasks of the Plenipotentiary include, in particular:
    1) receiving and processing Applications;
    2) taking or recommending Follow-ups;

3) preparation and submission of feedback to the Whistleblower;

4) monitoring the activities carried out during the consideration of the Report and the activities carried out as a result of the resolution of the Report;

5) keeping the Register of Notifications;

6) submitting an annual report on the Institute's activities to the Director – at the end of each calendar year. The report will include, in particular, a summary of the Reports made and the manner in which they are handled, statistical data supporting the assessment of the situation in the Institute in terms of reporting Breaches, as well as recommendations for specific actions to counteract Breaches, if such actions are justified in the opinion of the Proxy;

7) developing and updating Risk Factors.

3. The attorney is obliged to counteract and react to any behavior Undesirable, primarily those that could be directed as Retaliatory Actions against the Whistleblower, in particular by:

   1) promoting high ethical standards and effective methods of resolving conflicts and disputes;

   2) increasing employee awareness of the possibility of responding to undesirable behaviors;

   3) informing employees about the rights and obligations arising from the Regulations;

   4) helping to identify management irregularities that may promote the emergence of undesirable behaviors;

   5) supporting employees in resolving conflicts in the workplace on their own and responding effectively to undesirable behaviour;

   6) supporting managers in resolving conflicts in the team and responding to undesirable behaviors;

   7) cooperation with the Director of the Institute and superiors at all levels in the implementation of tasks resulting from the provisions of the Regulations;

   8) proposing necessary corrections to increase the effectiveness of the procedures set out in the Regulations and their adequacy to the current needs of the employer and employees.

4. The Proxy is subject to exclusion by the Director of the Institute from examining a given Report in a situation where:

   1) The report concerns his person;

   2) is a person who is married to the Whistleblower or to the person/employee indicated in the Report in a relationship of kinship or affinity in the direct line, kinship or affinity in the collateral line to the second degree, or related by adoption, care and guardianship, or a person who is in such a legal or factual relationship with the Whistleblower or the person/employee indicated in the Report that it may raise reasonable doubts as to his/her objectivity or impartiality;

   3) reasonable suspicions of the lack of impartiality or independence of the Attorney are revealed.

5. In the event of suspicion of the existence of the grounds for exclusion referred to in paragraph 4 above, the Plenipotentiary is obliged to immediately inform the Director

of the Institute of this fact and refrain from further actions in connection with the submitted Report.

6. In the event of exclusion of the Proxy, the Director of the Institute shall appoint another Proxy for the time necessary to consider the Application, in accordance with the rules set out in the Regulations.
7. The Plenipotentiary may be dismissed from office at any time, except when the Notification concerning the Director of the Institute or the Deputy Director of the Institute is being considered. The Plenipotentiary is dismissed by the Director of the Institute.

§ 3

WAYS TO REPORT VIOLATIONS.

SUBMISSIONS

1. In the event of becoming aware of the occurrence of a Breach or having a reasonable suspicion of the occurrence of a Breach, the Whistleblower may **make a Report of a Breach** in writing, using the selected Reporting Channel:
   1) electronically via e-mail to a dedicated email address: **sygnalista@impib.lukasiewicz.gov.pl** ;
   2) by sending the Report by traditional mail to the address of the Institute's headquarters with the note "**to the own hands of the Representative for Violations**";
2. The report should contain at least: the name and surname of the Whistleblower, the date or period of occurrence/suspicion of the occurrence of the Breach, a description of the Breach, as well as the correspondence address or e-mail address of the Whistleblower to contact. An example of the Report form is **Appendix No. 3** to the Terms and Conditions.
3. The Attorney is entitled to accept Reports of Violations.
4. The Institute is not obliged to consider a report of a Breach committed **anonymously** and leaves it unexamined in the manner specified in the Terms and Conditions. However, if the nature and content of the Breach report justifies or requires any internal verification or corrective actions to be taken, the Institute will make efforts to carry out such actions.
5. A breach may also be reported to the Ombudsman or a public authority in any case, bypassing the Rules of Procedure, subject to paragraph 7 below. Information on making External Reports to the Ombudsman or public bodies and, where appropriate, to the institutions, bodies, offices or agencies of the European Union is set out in **Appendix 4** to the Rules of Procedure.
6. External reports specified in paragraph 5 above do not result in depriving the Whistleblower of the protection provided for in the Terms and Conditions and the provisions of generally applicable law. In the first place, in the event of a suspicion of a Breach, it is recommended to use the reporting procedure specified in the Terms and Conditions.
7. The provisions of the Act on External Reports and Public Disclosure do not apply to Reports concerning violations of the Institute's internal regulations.

8. The Institute encourages internal reporting of Violations when the Violation can be effectively remedied within the organizational structure of the Institute and the Whistleblower believes that there is no risk of Retaliation. In the event of reporting a Violation in this manner, the Director of the Institute, through the Proxy, will not only take reasonable Follow-up Action, but will also be able to apply general measures to reduce the occurrence of Violations tailored to the reported types of Violations. In addition, the Director of the Institute, through the Proxy, will take proactive actions to improve the Reporting Channels and the actions taken to prevent the Violations.

§ 4

APPLICATION PROCESSING

1. The Attorney is authorized to consider Reports of Violations (including verification of Reports and further communication with the Whistleblower) and to take Follow-up Actions.
2. Within 7 days from the date of receipt of the Report, the Attorney confirms to the Whistleblower that it has received the Breach report. In the case of Reports made without providing the Breach contact address in the report, as well as in the case of Reports made anonymously, the Whistleblower does not receive a confirmation of receipt of the Report.
3. Upon receipt of a Breach report, an investigation is conducted immediately. In the event of an anonymous report, an investigation is initiated provided that it contains a sufficient range of information to allow further action to be taken, and the initial verification has confirmed its credibility.
4. In particular, the attorney is obliged to:
    1) reliability and impartiality in collecting information related to the Report;
    2) organising and conducting exploratory interviews;
    3) recording of explanatory interviews;
    4) collecting documentation related to the Notification and necessary to conduct the proceedings;
    5) undertaking, with due diligence, Follow-up Actions, including the development of a position containing an analysis of events, an assessment of the legitimacy of the report under consideration, as well as conclusions and recommendations for further actions;
    6) submit to the Director of the Institute a report containing the position of the Plenipotentiary with the justification, as well as additionally in addition to the report, any additional conclusions and recommendations;
    7) maintain the confidentiality of any information obtained in connection with the Submission.
5. The Plenipotentiary may, on his/her own initiative, invite internal or external advisors or a representative of the company's trade union organisation to work on the Application (with an advisory vote) or submit a request to these entities for an opinion on the issues covered by the explanatory proceedings. The above-mentioned persons are admitted to act as part of the proceedings on the basis of a written authorisation granted by the Director of the Institute.

6. The Plenipotentiary acts in accordance with the following principles:
   1) immediate action;
   2) confidentiality;
   3) objectivity;
   4) impartiality;
   5) independence;
   6) a comprehensive explanation of the facts.
7. The Attorney's task is to conduct an investigation that consists of Follow-up Actions. In the event that the investigation confirms the existence of a Violation that may have the characteristics of a crime, the Attorney is obliged to recommend to the Director of the Institute to consider filing a notification of this fact to the competent state authorities.
8. The analysis of events conducted by the Attorney may consist in particular in listening to the Whistleblower, participants or witnesses of the events described in the Report and analyzing documentation, e.g. e-mails, text messages, letters, photographs, etc., constituting evidence of the Breach.
9. The Attorney conducts the investigation and examines the Application within a period not exceeding 3 months from the date of confirmation of its receipt or, in the event of failure to submit a confirmation of receipt of the Application – within a period not exceeding 3 months from the expiry of the 7th day from the date of submission of the Application.
10. The Attorney may ask the Whistleblower, any employee of the Institute or another person to provide explanations related to the subject of the Report. In such a case, these persons are obliged to maintain confidentiality and submit a statement in accordance with the template constituting **Appendix No. 5** to the Regulations.
11. In the case of the Institute's employees, attendance at the meeting with the Plenipotentiary is mandatory. It is also permissible to hold meetings using means of distance communication.
12. An employee of the Institute may justify his/her non-appearance at a meeting with the Plenipotentiary by a period of incapacity for work or being away from work during this time (e.g. annual leave, business trip, scheduled business meeting). In such a situation, the Plenipotentiary sets another date on which the employee should appear at the meeting.
13. The Plenipotentiary shall notify the Whistleblower, an employee of the Institute or any other person summoned to provide explanations of the date of appearance no later than 1 working day before the scheduled date of the hearing.
14. The employee is released from professional duties for the duration of the necessary activities undertaken as part of the proceedings conducted by the Attorney, while retaining the right to remuneration.
15. Confrontation of the parties at a meeting with the Plenipotentiary is possible only with the consent of both parties.
16. The investigation ends with the issuance of a report containing an analysis of the events, an assessment of the legitimacy of the Report and, in a separate document, a list of possible additional conclusions and recommendations for further actions, on the

basis of which the Director of the Institute makes an adequate decision. The recommendations contain a description of further actions that should be taken in order to counteract the Breach or remove its effects. The report is made available to the Director of the Institute, and the Director of the Institute may make it available to his Deputies in order to take appropriate actions to counteract the Breaches or remove their effects.

17. The Attorney is obliged to provide the Whistleblower with feedback regarding the Breach Report within a period not exceeding 3 months from the date of confirmation of receipt of the Report or, in the event of failure to provide the confirmation of receipt of the report referred to in paragraph 2 – within a period not exceeding 3 months from the expiry of the 7th day from the date of the Report, unless the Whistleblower has not provided an address at the contact to which the Feedback should be provided.
18. If it is not possible to take action at the internal level, the Representative should notify the competent authority on their own or inform the Whistleblower about the possibility of making an individual report in this manner.
19. It is possible to use the electronic circulation of documentation related to the Proxy's activities with the use of means of distance communication.
20. The circulation of documentation in the investigation proceedings takes place, in particular, via e-mail, in compliance with the principles of confidentiality.

§ 5
PROTECTION OF CONFIDENTIALITY AND PERSONAL DATA

1. The organization of receiving and processing Reports and taking follow-up is subject to a duty of confidentiality with respect to any information disclosed in the course of the Reporting.
2. The content of the Breach report and the identity of the Whistleblower (including any information on the basis of which the identity of the Whistleblower can be directly or indirectly identified), the persons to whom the Report relates, the persons assisting in the Report and persons associated with the Whistleblower are covered by confidentiality, which means, in particular, that they are not made available at the Institute to other employees (in particular direct or higher-level superiors) or to any unauthorized persons.
3. Each person participating in the investigation is obliged to maintain confidentiality, of which they are informed each time.
4. The attorney, as well as the persons referred to in § 4 section 5, are obliged to maintain confidentiality and submit a statement of confidentiality, the template of which is **Appendix No. 6** to the Terms and Conditions.
5. None of the employees participating in the proceedings conducted by the Attorney is entitled to disclose information about the fact, place, time and course of meetings organized as part of these proceedings.
6. The provisions of the GDPR apply to the scope of the Plenipotentiary's work, including the circulation of documentation and the procedure for hearing the parties and witnesses to the proceedings. The processing of personal data by the Plenipotentiary and by the persons referred to in § 4 section 5 is carried out on the basis of a separate

authorisation to process personal data, the model of which is **Appendix No. 7** to the Terms and Conditions.

7. Persons reporting a Breach, employees or other persons performing activities for the Institute under the Terms and Conditions, as well as persons to whom the Report relates, are informed about the processing of their personal data as part of the receipt of Reports and preliminary or internal explanatory proceedings in accordance with Article 13 or 14 of the GDPR, by means of an information clause adopted for use at the Institute. A template of the information clause valid as of the date of adoption of the Regulations is **Appendix No. 8** to the Regulations. The Attorney is obliged to inform the above-mentioned persons that their data are processed in the process covered by the information clause referred to in the first sentence above.
8. Employees or other persons performing activities for the Institute under the Regulations, after receiving the Report, may – to the extent necessary to accept the Report and take any follow-up actions – process personal data. Personal data that are not relevant to the consideration of the Report are not collected, and in the event of accidental collection, they are immediately deleted (within 14 days from the moment of determining that they are not relevant to the case).
9. The provision of Article 14(2)(f) of the GDPR shall not apply unless the Whistleblower had reasonable grounds to believe that the information being 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 or has expressly consented to the disclosure of his or her identity.
10. The provision of Article 15(1)(g) The GDPR does not apply to the provision of information about the source of personal data collection, unless the Whistleblower had no reasonable grounds to believe that the information being 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 or has expressly consented to such disclosure.
11. The Whistleblower's personal data allowing for the identification of the Whistleblower shall not be disclosed to unauthorised persons, except with the express consent of the Whistleblower. The above shall not apply in the case where disclosure is a necessary and proportionate obligation arising from the provisions of law in the context of investigations, preparatory proceedings or court proceedings conducted by public authorities or courts, respectively, including in order to guarantee the rights of defence of the person to whom the Report relates.

§ 6

PROHIBITION OF RETALIATION AND WHISTLEBLOWER PROTECTION MEASURES

1. A whistleblower who uses the instruments provided for in the Regulations and other provisions of law may not face retaliation or a negative assessment of his or her behaviour by the Institute, including in particular superiors and other employees. This also applies to persons who appear as witnesses in all proceedings or signal perceived irregularities or provide support in this regard to other employees.
2. A whistleblower is protected from retaliation from the time of making a Report, External Report or Public Disclosure, provided that he or she had reasonable grounds to believe that the information being the subject of the Report, External Report or Public Disclosure is true at the time the Report, External Report or Public Disclosure is made and that such information constitutes information of a violation of law.

3. Retaliatory actions are considered to be actions specified in the Act, in particular consisting in:
    1) refusal to enter into an employment relationship;
    2) termination or termination without termination of employment;
    3) failure to conclude a fixed-term employment contract or an employment contract for an indefinite period of time after the termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an employment contract for an indefinite period of time, after termination of a fixed-term employment contract – in the event that the Whistleblower had a reasonable expectation that such a contract would be concluded with him/her;
    4) reduction of remuneration for work;
    5) withholding promotion or omission from promotion;
    6) omission or reduction of work-related benefits when granting benefits other than remuneration;
    7) transfer to a lower position;
    8) suspension from the performance of employee or service duties;
    9) transferring the previous duties of the Whistleblower to another employee;
    10) adverse change of place of work or working time schedule;
    11) negative evaluation of work performance or negative opinion about work;
    12) the imposition or application of 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 when selecting for participation in training to improve professional qualifications;
    18) unjustified referral for medical examinations, including psychiatric examinations, unless separate regulations provide for the possibility of referring an employee for such an examination;
    19) action aimed at making it more difficult to find a job in a given sector or industry in the future on the basis of an informal or formal sectoral or industry agreement;
    20) causing financial loss, including economic loss or loss of income;
    21) causing other non-material damage, including infringement of personal rights, in particular the good name of the Whistleblower;
    22) termination, withdrawal or termination without notice of a legal relationship other than an employment relationship to which the Whistleblower is a party, in particular concerning the sale of goods or the provision of services;
    23) the imposition of an obligation or refusal to grant, limit or withdraw an entitlement if the work or service was, is or is to be provided on the basis of a legal relationship other than an employment relationship.

4. Retaliation for the making of a Report, External Report or Public Disclosure shall also be considered to be a threat or attempt to apply a measure specified in paragraph 3.
5. The burden of proof rests on the Institute that the action taken referred to in paragraphs 3 and 4 is not a Retaliatory Action.
6. A whistleblower against whom Retaliatory Actions have been committed is entitled to compensation in the amount not lower than the average monthly salary in the national economy in the previous year, announced for pension purposes in the Official Journal of the Republic of Poland "Monitor Polish" by the President of the Central Statistical Office, or the right to compensation.
7. The prohibition of retaliation includes both the protection of persons making the Report and persons assisting them in making the Report and persons associated with the Whistleblower.
8. Making a Report, External Report or Public Disclosure shall not give rise to liability, including disciplinary liability or liability for damages, for violation of the rights of others or obligations set forth in the law, in particular in relation to defamation, infringement of personal rights, copyrights, personal data protection regulations and the obligation of secrecy, including trade secrets, provided that the Whistleblower had reasonable grounds to believe that the Report, External Report or Public Disclosure is necessary to disclose a violation of law.
9. A person who has suffered damage as a result of a Whistleblower's knowingly Submission, External Submission, or Public Disclosure of false information shall be entitled to compensation or redress from the Whistleblower who made such Submission, External Submission, or Public Disclosure.

§ 7
REGISTER OF REPORTS

1. The Attorney shall keep the Register of Reported Violations (hereinafter referred to as the "Register"), which describes all cases of internal reports about the occurrence or possibility of occurrence of a Violation, regardless of the subsequent course and outcome of the proceedings. Entry in the Register is made on the basis of Reports.
2. The Register is kept in a manner consistent with the principles of personal data protection and taking into account the obligation to maintain the confidentiality of the identity of Whistleblowers, perpetrators and potential perpetrators of the Breach and persons against whom the Breach was committed.
3. The register includes:
    1) the number and date of the Violation Report (or the possibility of committing it);
    2) determination of the subject/nature of the Violation;
    3) personal data of the Whistleblower and the person to whom the Report relates, necessary to identify these persons;
    4) the Whistleblower's contact address;
    5) information about the Follow-up actions taken;
    6) the date of completion of the case.
4. Access to the register of reported Violations is granted only to the Attorney.

5. Access to the Register is also granted to public authorities in connection with the activities carried out under the provisions of generally applicable law.
6. Personal data and other information in the Register are stored for a period of 3 years after the end of the calendar year in which the Follow-up Actions were completed or after the completion of the proceedings initiated by these activities.

§8
FINAL PROVISIONS

1. In justified cases, the Institute may provide additional assistance to the Whistleblower, including medical and psychological care.
2. Each person to whom the Report relates has the right to seek legal protection on the basis of generally applicable provisions of law, regardless of the Terms and Conditions, including referring the case to court.
3. To the extent not specified by the provisions of the Act and these Regulations, generally applicable provisions of law and other internal regulations of the Institute shall apply.
4. A derogation from the use of the templates specified in the Appendices to the Terms and Conditions is allowed, provided that the standards set out in their content are observed.
5. The Regulations were introduced by the Ordinance of the Director of the Institute and enter into force 7 days after they are made known to the employees of the Institute.
6. The Regulations are additionally subject to publication on the Institute's website available at **https://bip.impib.pl/** and **https://impib.lukasiewicz.gov.pl/** **.**

Attachments:

1) Risk factors corresponding to the profile of the Institute's activities conducive to the possibility of occurrence of specific Violations of the law related in particular to the breach of regulatory obligations, other obligations specified in the law or the risk of corruption;
2) A template of the employee's statement on reading the Regulations;
3) Sample Violation Report Form;
4) Information on how to make External Reports to the Ombudsman or public authorities and, where applicable, to the institutions, bodies, offices or agencies of the European Union;
5) Template of the statement of the person submitting explanations in the explanatory proceedings;
6) Template of the statement of the Attorney/person participating in the explanatory proceedings;
7) A model of authorisation to process personal data;
8) Information clause.

Appendix No. 1

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

Risk factors corresponding to the profile of the Institute's activities conducive to the possibility of certain Violations of the law related in particular to the breach of regulatory obligations, other obligations specified in the law or the risk of corruption

Profile of the Institute's activities	Risk factors	Examples of actions/omissions constituting the occurrence of a risk factor

Implementation of the statutory objectives of the Institute	Corrupt activities Financial fraud Conflict of interest Information security breaches	passive bribery, active bribery, abuse of power, paid protection, unacceptable preferential action, accepting, offering, demanding undue financial or non-financial benefits, etc., attempts to conceal any of the above fraud, embezzlement, theft, fraud, extortion, attempts to hide any of the above a situation in which a person acting on behalf of and for the benefit of the Institute, e.g. an employee of the Institute, has a private interest or there are such family, property or social ties that affect or may affect the impartial and objective performance of his or her official duties. A particular manifestation of a conflict of interest is nepotism (favouring family members or friends) and cronyism (mutual support of a group of people bound not only by ties of kinship, but also by intimacy or membership in a specific group, attempts to hide any of the above generating inconsistencies in documentation; disclosing confidential information of a strategic nature for the Institute, including secret information and trade secrets, unreliable processing of personal data or unlawful disclosure; attempts to conceal any of the above.
Other activities: i) production of unique research equipment and unique materials; ii) Metrology, standardisation and certification activities; iii) standardization of processes supporting the development of innovation; iv) popularization of science and	Corrupt activities Financial fraud Conflict of interest	passive bribery, active bribery, abuse of power, paid protection, unacceptable preferential action, accepting, offering, demanding undue financial or non-financial benefits, etc. attempts to hide any of the above fraud, embezzlement, theft, fraud, extortion, attempts to hide any of the above a situation in which a person acting on behalf of and for the benefit of the Institute, e.g. an employee of the Institute, has a private interest or there are such family, property or social ties that affect or may affect the impartial and objective performance of his or her official duties. A particular manifestation of a conflict of interest is nepotism (favouring family members or friends) and cronyism

knowledge about new technologies; (v) conformity assessment; vi) developing prototypes of new technological solutions on the basis of research projects carried out by entities of the higher education and science system; vii) conducting courses and training of staff for the economy; viii) conducting other activities related to the nature of the Institute.	Information security breaches	(mutual support of a group of people bound not only by ties of kinship, but also by intimacy or membership in a specific group, attempts to hide any of the above generating inconsistencies in documentation; disclosing confidential information of a strategic nature for the Institute, including secret information and trade secrets, unreliable processing of personal data or unlawful disclosure; attempts to conceal any of the above.

Appendix No. 2

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

Pattern
employee statements
on reading the Rules for Reporting Violations of the Law
and the protection of persons reporting Infringements
(Whistleblowers)

................., ...

Employee statement

I hereby declare that I have read the Terms and Conditions for reporting violations of the law and protection of persons reporting Violations (Whistleblowers), I understand its content, I have accepted it for application and I undertake to comply with the rules contained therein, which I confirm with my own signature.

At the same time, I declare that after reading the content of the above-mentioned Regulations, I am aware that non-compliance with its provisions, and in particular taking retaliatory actions against whistleblowers, may be considered a serious breach of employee duties and as such gives rise to consequences provided for in the Labour Code and other provisions of generally applicable law.

....
Employee's signature

*delete unnecessary

Appendix No. 3

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

FORM
REPORTING VIOLATIONS

Through the form below, you can, in good faith, notify the appointed Attorney for Violations in Łukasiewicz - IMPiB about:

- *reasonable suspicion of the occurrence of the Violation;*
- *the actual occurrence of the Violation;*
- *the existence of a risk of a Violation.*

1. **WHISTLEBLOWER**

Name:...

Contact details (for the sole purpose of contacting the investigator)

Email or phone: ....

Contact address: ....

....

....

Position/place of work: ....

Relationship with Łukasiewicz - IMPiB (type of relationship: business, other) ....

....

....

2. **DATE OF PREPARATION OF** THE APPLICATION ....

3. **WHICH AREA (Risk Factors) do you think your Report concerns? You can choose several answers. *)**

- ☐ **Actions of a corrupt nature** *(passive bribery, active bribery, abuse of power, paid protection, unacceptable preferential activity, acceptance, offering, demanding undue financial or non-financial benefits, etc., attempts to hide any of the above).*
- ☐ **Conflict of interest** *(a situation in which a person acting on behalf of and for the benefit of Łukasiewicz-IMPiB, e.g. an employee (another person) has a private interest or there are such family, property or social ties that affect or may affect the impartial and objective performance of his or her official duties. A particular manifestation of a conflict of interest is nepotism (favouring family members or friends) and cronyism (mutual support of a group of people bound not only by kinship ties, but also by intimacy or membership in a specific group, attempts to hide any of the above).*

- ☐ **Financial fraud** *(fraud, embezzlement, theft, fraud, extortion, attempts to hide any of the above).*
- ☐ **Violation of the norms adopted in the workplace** *(failure to comply with the employer's instructions resulting from internal regulations; taking actions leading or likely to lead to a threat to life and health; unethical behaviour and actions, attempts to hide any of the above).*
- ☐ **Information security breaches** *(generating inconsistencies in documentation; disclosing confidential information of a strategic nature for Łukasiewicz-IMPiB, including legally protected information, including trade secrets, unreliable processing of personal data or unlawful disclosure; attempts to hide any of the above).*

CONTENT OF THE REPORT

4. PROVIDE THE DETAILS OF THE PERSON(S) WHO YOU BELIEVE HAVE VIOLATED THE LAW OR CONTRIBUTED TO IT, OR WHOSE CONTINUED CONTINUED OPERATION MAY LEAD TO ITS OCCURRENCE.

Name, surname, position, place of employment:
1) ………,
2) ………

5. PROVIDE DETAILS OF PERSONS WHO ARE VICTIMS OF A VIOLATION OF THE LAW OR MAY BECOME VICTIMS OF IT (HAVE SUFFERED OR MAY HAVE SUFFERED FINANCIAL, MATERIAL, MENTAL AND/OR PHYSICAL LOSSES)

Name, surname, position, place of employment:
1)………..,
2)……

6. PLEASE STATE IF YOU KNOW WHAT THE RELATIONSHIP BETWEEN THE ABOVE-MENTIONED PERSONS IS (FORMAL BUSINESS RELATIONS AND/OR INFORMAL RELATIONSHIPS – FAMILY/SOCIAL.

………
………
………

7. DESCRIBE THE VIOLATIONS OF THE LAW. STATE THE CIRCUMSTANCES OF THE INCIDENT, ACCORDING TO THE KNOWLEDGE YOU HAVE:

a. What really happened?
……
……
……
……

b. Where and when did the Breach occur?
……
……
……
……

c. How did the Violation come about, what was the development of events (in chronological terms)?
………
………
………
………

d. Why do you think the Violation occurred? What could have been the motives of the people involved in the case?
………
………
………
………

e. What effects do you think the Violations described in the report have caused or what effects they may cause?
………
………
………
………

f. Before making a Report, did you take action to eliminate the Violation or its consequences (e.g. by reporting it to your superiors in advance? If so, list them.
………
………
………
………

8. EVIDENCE.

Indicate the evidence you have to confirm the facts, e.g. documents, witnesses, if any, and attach them to the Report.
………
………
………
………

9. WHISTLEBLOWER STATEMENT

I declare that by submitting the Application:

a. I act in good faith,
b. I have a reasonable belief that the disclosed information and any allegation contained therein are essentially true,
c. I do not submit an Application in order to obtain benefits,
d. I believe that in respect of all the circumstances of the case, the findings made by me are justified,
e. all the information I have contained is in accordance with the state of my knowledge,
f. by making the Report, I disclosed all the facts and circumstances known to me regarding the subject of the Report
g. I am familiar with the content of the Rules for Reporting Violations of the Law and Protection of Persons Reporting Violations (Whistleblowers) specifying the internal procedure for reporting violations of the law and taking follow-up actions, in particular

the scope of protection to which I am entitled and the consequences resulting from sending a false Report (Article 57 of the Act – Whoever makes a report or Public Disclosure, knowing that no violation of the law has occurred, is subject to a fine, restriction of liberty or imprisonment for up to 2 years).

ADDITIONAL SIGNAL STATEMENT

I declare that **I agree/do not express**[*)] consent to the disclosure of my personal data. [1)]

…………………………………………………………………………………..

date and legible signature of the person making the report

[*)] *- delete unnecessary or mark/fill in the correct ones,*

[1)] *- if you have not indicated whether you are or do not consent to the disclosure of your personal data, it will be assumed that you have not consented to their disclosure.*

Appendix No. 4

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

Information on making External Referrals to the Ombudsman or public authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union [2)]

1. A whistleblower may make an external report without first making a Report on the basis of the Terms and Conditions.
2. An external report is accepted by the Ombudsman or by a public authority.
3. The Ombudsman and the public authority are separate controllers with regard to the personal data provided in the External Notification that has been accepted by these authorities.
4. The Commissioner for Human Rights:
   1) establishes a procedure for receiving external reports, which specifies, in particular, the procedure for dealing with information on violations of the law reported anonymously;
   2) accepts External Reports of violations of the law in the areas indicated in Article 3(1)(1)-(16) of the Act, performs their preliminary verification and submits them to the public authority competent to take follow-up actions;
   3) accepts and examines External Reports – if the Report concerns a violation of the law in the area indicated in Article 3(1)(17) of the Act and no other public authority is competent to take follow-up actions;
   4) ensures universal access to information on the rights and legal remedies of Whistleblowers and persons referred to in Article 21 of the Act against retaliation and the rights of persons affected by the External Report, in particular by posting this information on its website in the Public Information Bulletin;
   5) provides advice to Whistleblowers, persons referred to in Article 21 of the Act, and persons to whom the External Report relates, in the scope referred to in point 4;
   6) provide Whistleblowers and persons referred to in Article 21 of the Act with information on the authorities which, within the scope of their tasks, may take action to protect Whistleblowers from retaliation, and – in appropriate cases – support in contacts with such authorities, in particular by informing the competent authorities of the perceived need to protect the Whistleblower.
5. The consideration of external reports by the Ombudsman referred to in paragraph 4(3) includes the activities specified in Article 11, Article 12 and Article 13(1), (2) and (3) of the Act of 15 July 1987. *on the Ombudsman*.
6. The initial verification of an External Report by the Ombudsman consists in determining whether the report concerns information about a violation of the law and identifying the public authority competent to take follow-up action.
7. If the External Report concerns information about a violation of the law, the Ombudsman shall immediately, but no later than within 14 days from the date of filing the report, forward the report to the public authority competent to take follow-up actions.

[2)] *The provisions of Chapter 4 of the Act on External Reports enter into force on 25 December 2024.*

8. The Ombudsman informs the Whistleblower about the transmission of the External Report. The information shall include at least an indication of the public authority to which the external report has been forwarded and the date of transmission.
9. The Ombudsman refrains from submitting an external report if the report does not concern information about a violation of the law.
10. The Commissioner for Human Rights informs the Whistleblower about the withdrawal from submitting the External Report, stating the findings of the initial verification of the report.
11. By refraining from submitting an external report, the Ombudsman may inform the Whistleblower that the information covered by the report is subject to consideration in the manner provided for in separate regulations, in particular as the subject of a civil action, a notification of a suspected crime, a complaint to an administrative court, a complaint, an application or a petition, or it may be presented to the competent authorities for consideration in another procedure. In particular, informing the Whistleblower does not affect the admissibility of the legal remedy brought later, the running of time limits, or the content of the decision or the manner in which the proceedings are concluded. The information provided to the Whistleblower contains instructions in this regard.
12. The submission of the notification referred to in paragraph 7 and the waiver of the submission of the notification referred to in paragraph 9 do not constitute the activities referred to in Article 3 § 2 point 4 of the Act of 30 August 2002 – *Law on Proceedings before Administrative Courts* (Journal of Laws of 2023, items 1634, 1705 and 1860).
13. Public Authority:
    1) accepts the External Submission;
    2) performs a preliminary verification of the External Report, consisting in determining whether the report concerns information about a violation of the law, and determining whether the report concerns violations of law in the field falling within the scope of the authority's activities, and if not, determining the public authority competent to take follow-up actions;
    3) examines the External Report – if the report concerns violations of the law in the field falling within the scope of the authority's activities;
    4) transmits the external report immediately, but no later than within 14 days from the date of the report, and in justified cases – no later than 30 days, to the public authority competent to take follow-up action – in the event that the report concerns violations of the law in an area outside the scope of that authority – and informs the Whistleblower thereof;
    5) takes follow-up actions with due diligence;
    6) provides feedback to the Whistleblower.
14. The provisions of paragraphs 9 to 11 shall apply accordingly.
15. In the event that information about a violation of the law is the subject of an external Notification made simultaneously and a complaint filed pursuant to Article 227 of the Act of 14 June 1960 – *Code of Administrative Procedure* (Journal of Laws of 2024, item 572), or if the content of the letter submitted, it follows that an External Notification has been made, only the provisions of Chapter 4 of the Act shall apply.
16. In the event that separate provisions do not allow for the determination of the authority competent to settle a dispute over jurisdiction between public authorities, the provisions of Articles 22 and 23 of the Act of 14 June 1960 – Code of Administrative

Procedure shall apply accordingly in the scope of examining an external application or taking follow-up actions.

17. In order to effectively follow up and provide feedback, the Whistleblower provides a contact address.

18. If the External Request does not provide a contact address or it is not possible to determine this address on the basis of the data held:

    1) The Ombudsman fails to fulfil the obligation referred to in paragraph 8, paragraph 10, paragraph 21 and paragraph 26, second sentence;

    2) The public authority fails to comply with the obligation referred to in paragraph 10, paragraph 21, paragraph 22, paragraph 27, second sentence and paragraph 29.

19. An external application may be made orally or in writing. The provisions of section 26(2) to (8) of the Act shall apply accordingly.

20. An external application in documentary form may be made:

    1) in paper form – to the correspondence address indicated by the Ombudsman or the public authority receiving the report;

    2) in electronic form – to an e-mail address or an electronic mailbox address, or an address for electronic service, indicated by the Ombudsman or the public authority receiving the report, or via an internet form or application designated by a public authority as the application appropriate for filing reports in electronic form.

21. The Ombudsman or the public authority that has received the external report shall send the Whistleblower an acknowledgement of receipt of the report immediately, but no later than within 7 days from the date of receipt of the report, unless the Whistleblower has expressly made a request to the contrary or the Ombudsman or a public authority has reasonable grounds to believe that acknowledging receipt of the report would jeopardise the protection of the confidentiality of the Whistleblower's identity.

22. At the request of the Whistleblower, the public authority competent to take follow-up action shall issue a certificate no later than one month from the date of receipt of the request, confirming that the whistleblower is subject to the protection specified in the provisions of Chapter 2 of the Act.

23. The Ombudsman or a public authority may ask the whistleblower for clarifications or additional information that may be in his possession at the contact address provided by the whistleblower. If the whistleblower objects to the sending of the requested explanations or additional information, or if their transmission may jeopardise the protection of the confidentiality of his or her identity, the Ombudsman or the public authority shall waive the request for explanations or additional information.

24. In justified cases, for the purpose of conducting an investigation, a public authority may transmit an External Application:

    1) organisational units subordinate to or supervised;

    2) another organisational unit entrusted with tasks by agreement.

25. The Ombudsman or a public authority shall, without undue delay, transmit to the competent institutions, bodies, offices or agencies of the European Union the information contained in the External Report for the purpose of following up on the procedure followed by such institutions, bodies, offices or agencies, if provided for in separate provisions.

26. The Ombudsman may leave an External Report unexamined if the Ombudsman refrained from forwarding the earlier External Report to a public authority competent to take follow-up action, or if the External Report concerning a matter that has already

been the subject of an earlier report by the same or another whistleblower does not contain significant new information on violations of the law compared to the previous External Report. The Ombudsman informs the Whistleblower that the report has been left unexamined, providing a justification, and in the event of another report – leaves it unexamined and does not inform the Whistleblower about it.

27. A public authority may not take follow-up action in the event that an External Report concerning a matter that has already been the subject of a previous report by the same or another Whistleblower does not contain significant new information on violations of the law compared to the previous External Report. The public authority informs the Whistleblower of the failure to take follow-up action, providing a justification, and in the event of another report – leaves it unexamined and does not inform the Whistleblower thereof.

28. In the cases referred to in paragraphs 26 and 27, the Ombudsman or the public authority shall record this fact together with the justification in the register of external reports.

29. 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.

30. In justified cases, the public authority shall provide feedback to the Whistleblower within a period not exceeding 6 months from the date of receipt of the External Report, after informing the Whistleblower thereof before the expiry of the deadline referred to in paragraph 29.

31. The public authority shall also inform the Whistleblower of the final outcome of the investigations initiated as a result of the External Report.

Appendix No. 5

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

Statement of the person submitting explanations in the explanatory proceedings [3)]

Hereby, as a person submitting explanations in the explanatory proceedings concerning ...., conducted in accordance with the Regulations, I undertake:

1. to keep confidential information within the meaning of this statement strictly confidential and I undertake to protect it from disclosure to third parties. "Confidential Information" means all information and personal data (including those provided to me or obtained by me in oral, written, electronic and any other form) related to the reporting of a Breach covered by the aforementioned proceedings, as well as the identity of the person submitting the report regarding the violation of the law and the identity of the person to whom the report relates – regardless of whether they were made available or obtained in connection with my submission of explanations or in any other way or under other circumstances,

2. not to disclose, make public, transmit or otherwise make available to third parties or not to use any Confidential Information for any purpose other than for the purpose of providing explanations in the proceedings in question,

3. in case of doubt as to whether a particular piece of information constitutes a secret, contact the Plenipotentiary,

4. maintain the confidentiality referred to in this statement indefinitely.

I also declare that in a situation in which the person indicated in the Report as violating the law is me or I will be a person staying with the Whistleblower or a person/employee indicated in the Report in a married relationship, in a relationship of kinship or affinity in the direct line, kinship or affinity in the collateral line to the second degree or related to adoption, care and guardianship, I undertake to notify the Attorney of this fact. I undertake to notify the Attorney also in a situation in which I would be in a legal or factual relationship with the Whistleblower or the person/employee indicated in the Report, which could raise reasonable doubts as to my objectivity and impartiality.

……………………………………………….

Date and legible signature of the person making the statement

Appendix No. 6

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

[3)] *Applies to the employees of the Institute.*

Disclaimer

Attorney/person participating in the investigation proceedings*

Hereby, as an Attorney/person participating in the investigation*, in connection with my participation in the investigations/investigation proceedings concerning ...., I undertake:

1) to keep confidential information within the meaning of this statement strictly confidential and I undertake to protect it from disclosure to third parties. "Confidential information" means all information and personal data (including those provided to me or obtained by me in oral, written, electronic and any other form) related to the reporting of a violation of law, as well as the identity of the person submitting a report regarding a violation of the law under the above-mentioned Terms and Conditions and the identity of the person to whom the report relates – regardless of whether they were made available or obtained in connection with the work related to the receipt and verification of reports and taking follow-up actions, or in any other way or under different circumstances;
2) disclose, disclose, transmit or otherwise make available to any third party or use any Confidential Information for any purpose other than the performance of the duties of the Representative/person participating in the investigation and consideration of the report;
3) in case of doubt as to whether a particular information constitutes secrecy, contact the Infringement Representative;
4) maintain the confidentiality referred to in this statement indefinitely.

At the same time, in connection with the authorization granted to me to process data under the Terms and Conditions, I undertake to protect personal data within the scope of my function and within the scope of the authorization granted to me to process personal data, and in particular to comply with the obligation to keep personal data confidential and the methods of their security, also after the withdrawal of my authorization or termination of my function as an Attorney/person participating in the investigation *.
I also declare that in a situation in which the person indicated in the Report as violating the law is me or I will be a person who is married to the Whistleblower or the person/employee indicated in the Report, in a relationship of direct kinship or affinity, kinship or affinity in the collateral line to the second degree or related by adoption, care and guardianship, I undertake to notify the Attorney/Director of the Institute of this fact4)**.**
I undertake to notify the Proxy/Director of the Institute[4)] also in a situation where I would be in a legal or factual relationship with the Whistleblower or the person/employee indicated in the Report, which could raise reasonable doubts as to my objectivity and impartiality or being in a conflict of interest.

…………………………………………………….
Date and legible signature of the person making the statement

Appendix No. 7

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

**) Inappropriate delete*
[4)] *Where the statement is made by the Plenipotentiary.*

..........................,
.... r.

Authorization

to process personal data

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, and repealing Directive 95/46/EC (OJ L 119, 4.5.2016, p. 1)
I hereby authorize you*

....
(name)

– an employee of the Łukasiewicz Research Network – Institute of Polymer Materials and Dyes Engineering with its registered office in Toruń, 55 Marii Skłodowska Curie Street, postal code 87-100 entered into the register of entrepreneurs kept by the District Court in Toruń, VII Commercial Division of the National Court Register under KRS number: 0000856159, NIP: 8790170691, REGON: 000044569

to process personal data in connection with the appointment of a Infringement Representative/permission to act as part of an investigation procedure* and I recommend the processing of such data to the extent and for the purpose necessary to perform the function/permission to do so.

The authorised person is obliged to keep the processed personal data and the methods of their protection confidential both during and after the termination of the employment relationship.

The authorisation expires at the moment of termination of the function of the Infringement Representative/admission to act as part of the investigation proceedings* or termination of the employment relationship/civil law contract.

....
(admin signature
or an authorised person)

**Delete incorrectly*

Appendix No. 8

to the Regulations for reporting violations of the law and protection of persons reporting violations (Whistleblowers)

INFORMATION CLAUSE
LEGAL ENTITY
(Łukasiewicz – IMPiB)

Date: September 17, 2024

In accordance with the provisions of Article 13(1) and (2) and Article 14(1) and (2) 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 (GDPR), we comply with the information obligation.

1. Information about the Personal Data Controller and the Data Protection Officer

The administrator of your personal data (as a Data Subject) is: **Łukasiewicz Research Network - Institute of Polymer Materials and Dye Engineering** (using the abbreviated name **Łukasiewicz – IMPiB**) with its registered office at 55 Marii Skłodowska-Curie Street, (87-100 Toruń), which can be contacted:

- by e-mail: **sekretariat@impib.lukasiewicz.gov.pl**;
- in writing to the address of the registered office: **87-100 Toruń, 55 Marii Skłodowska-Curie Street** , or;
- by phone: +48 (56) **650-00-44**; fax number: +48 (56) 650-03-33, weekdays from 7.00 a.m. to 3.00 p.m.

Regarding the collection, processing and protection of data, you can contact the **Data Protection Officer** - e-mail:**iod@impib.lukasiewicz.gov.pl** or by letter to the Administrator's address.

2. Information about the Personal Data collected/collected:

1) **Purpose of processing:**
   Consideration of the Report of a Breach and, if necessary, the submission of the results to the competent authorities and keeping documentation related to the Reports – in accordance with the requirements of the Act of 14 June 2024. *on the protection of whistleblowers* (Journal of Laws of 2024, item 928).

2) **Legal basis for processing:**
   a) Article 6(1)(c) of the GDPR – fulfilment of the Controller's legal obligation,
   b) Article 6(1)(a) of the GDPR – in the scope of the consent given, including the disclosure of the Whistleblower's identity, if such consent is expressly granted by the Whistleblower,
   c) Article 6(1)(f) of the GDPR – establishment, pursuit or defence of claims,
   d) Article 9(2)(g) of the GDPR in conjunction with Article 8(4) of the Act of 14 June 2024. *on the protection of whistleblowers* - the processing is necessary for reasons related to an important public interest.

3) **Expected scope of data to be processed:**
   a) **Type of personal data:**
   Name(s) and surname, contact details (telephone number or e-mail address), function/position, title/academic or professional degree, place of work and form of employment (employment or non-employment relationship) in a legal entity (at the Administrator) or type of relationship to a legal entity (Administrator) and other data to the extent necessary to accept the Application or take any follow-up action,
   b) **Categories of data subjects:**
   Whistleblower (person reporting a breach of law), persons to whom the report of a Breach relates, third parties indicated in the report, persons assisting in making the Whistleblower, persons associated with the whistleblower - to the extent indicated in the report and persons with a written authorisation of a legal entity.

4) **Data recipients or categories of data recipients**

Your Personal Data will be disclosed to the employees of the legal entity (the Administrator) to the extent necessary for them to perform their duties and authorizations. The Administrator ensures the confidentiality of your data in connection with the received Report. Therefore, your data may be made available only to entities authorized under the provisions of law.

5) **Information about the intention to transfer personal data to a recipient in a third country or an international organisation** and about the determination or absence of an adequate level of protection by the European Commission or in the case of a transfer referred to in Article 46, Article 47 or Article 49(1), second subparagraph, GDPR.
The transfer of your personal data to third countries or international organizations, to the extent described above, is not planned and practiced by us, therefore they will not be transferred to a third country (understood as a country located outside the European Economic Area, EEA) or an international organization within the meaning of the GDPR, and if the Whistleblower has given consent referred to in Article 8(1) of the Act of 14 June 2024. *on the protection of whistleblowers,* only to the extent of this consent.
The Administrator uses Microsoft 365 and Active Directory software to achieve its goals and tasks, so Personal Data (to the extent covered by consent) may be stored in the cloud, which may result in their transfer to such a recipient.
The Microsoft 365 Online Services Terms of Service and the commitments with respect to the processing and security of your data and personal data by the Online Services are set forth in Microsoft's documentation, including, but not limited to:
   - Privacy Statement - https://privacy.microsoft.com/pl-pl/privacystatement;
   - Microsoft Services Agreement (MSA) - https://www.microsoft.com/pl-pl/servicesagreement/.

   Microsoft 365 complies with international standards for protection standards, which is confirmed by the ISO/IEC 27001:2005 certificate. The service is also subject to regular audits. The service is certified to comply with the ISO 27018 cloud personal data protection standard, which means that customer data stored in the cloud will not be used for marketing purposes without their knowledge.

6) **<u>Data retention period</u>**
Your Personal Data processed in connection with the receipt of the Notification or taking follow-up actions and the documents related to this report are stored by the legal entity (Administrator) **for a period of 3 years** after the end of the calendar year in which the External Notification was submitted to the public authority competent to take follow-up actions or the Follow-up Actions were completed, or after the completion of the proceedings initiated by these actions.
In the case referred to above, the legal entity (Administrator) deletes the Personal Data and destroys the documents related to the Notification after the expiry of the retention period. The Act of 14 July 1983 *on National Archival Resources and Archives* (i.e. Journal of Laws of 2020, item 164, as amended) does not apply.

7) **Profiling and automated decision-making**
With regard to your personal data, we do not use automated decision-making in individual cases, including profiling in accordance with Articles 20 and 22 of the GDPR.

8) **Instruction on the rights of the data subject**
In connection with the processing of your personal data by the Administrator, you have the right to:
   a) to access personal data and receive a copy thereof in accordance with Article 15 of the GDPR,
   b) to rectify and supplement data, in accordance with Article 16 of the GDPR,
   c) to have the data erased ("right to be forgotten") in accordance with Article 17 of the GDPR,
   d) to restrict the processing of data in accordance with Article 18 of the GDPR,
   e) to be informed of the rectification or deletion of data or of the restriction of processing in accordance with Article 19 of the GDPR,
   f) to transfer data in accordance with Article 20 of the GDPR,

g) to object to the processing of their personal data based on Article 6(1)(f) of the GDPR, including profiling, in accordance with Article 21 of the GDPR,
h) to lodge a complaint with a supervisory authority in accordance with Article 77 of the GDPR,
i) to withdraw consent to the processing of personal data in accordance with Article 7 of the GDPR, to the extent that the basis for such processing is consent. The withdrawal of consent does not affect the processing of data carried out by the Administrator before its withdrawal.

9) **Right to lodge a complaint with a supervisory authority**
You are also entitled to lodge a complaint with the supervisory authority - the President of the Office for Personal Data Protection - at the address: 00-193 Warsaw, 2 Stawki Street, tel. 22 531 03 00, e-mail: https://uodo.gov.pl/pl/p/kontakt - if you believe that the processing of your personal data violates the provisions of the General Data Protection Regulation – GDPR.

<u>Definitions:</u>

1. **Personal data/data** - means information about an identified or identifiable natural person ('data subject'); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name and a name, an identification number, location data, an online identifier or one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of a natural person;
2. **Processing** - means an operation or set of operations performed on personal data or sets of personal data by automated or non-automated means, such as collection, recording, organization, structuring, storage, adaptation or modification, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction;
3. **GDPR** - 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;
4. **Consent of the data subject** – means a voluntary, specific, informed and unambiguous expression of will, by which the data subject, in the form of a statement or a clear affirmative action, consents to the processing of personal data concerning him/her.
5. **Recipient** of data – means a natural or legal person, public authority, entity or other entity to which personal data is disclosed, regardless of whether it is a third party. However, public authorities that may receive personal data as part of a specific procedure in accordance with generally applicable law are not considered recipients – the processing of such data by these public authorities must comply with the data protection regulations applicable in accordance with the purposes of the processing; whereby the phrase "third party" means a natural or legal person, public authority, body or entity other than the data subject, the controller, the processor or persons who – under the authority of the Controller or the processor – may process personal data.