

# Internal Notification and Follow-up Procedure at Air Liquide Global E&C Solutions Poland S.A.

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## 1. Purpose of the Procedure

Air Liquide Global E&C Solutions Poland S.A. is committed to conducting its business in accordance with the Air Liquide Group's Principles of Action and Code of Conduct and in accordance with the law and the highest ethical standards.

It is therefore extremely important that violations can be reported and that such reports can be properly dealt with. In this perspective, Air Liquide Global E&C Solutions Poland S.A. encourages all persons to open communication and dialogue.

The purpose of this procedure is to regulate the internal whistleblowing procedure in accordance with the provisions of the Whistleblower Protection Law of June 14, 2024, and to implement the RM\_GP11 "Whistleblowing Policy" procedure, in accordance with the delegation contained in this procedure.

## 2. Definitions

1) **Company** - Air Liquide Global E&C Solutions Poland S.A.

2) **Air Liquide Group** - a group of companies with Air Liquide S.A. as the parent company and Air Liquide Global E&C Solutions Poland S.A. as one of its subsidiaries

3) **Follow-up action** - shall mean an action to assess the truthfulness of the information contained in the internal notification and to counteract the violation of the law, in particular by conducting an investigation, corrective actions, initiating an inspection or other proceedings under the law, or dismissing the notification

4) **Retaliatory action** - means a direct or indirect act or omission in a work-related context that is caused by an internal report and that violates or may violate the whistleblower's rights or causes or may cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower

5) **Information about a violation of law** - means information, including a reasonable suspicion of an actual or potential violation of law that has occurred or is likely to occur at Air Liquide Global E&C Solutions Poland S.A., of which the whistleblower has become aware in a work-related context, or information concerning an attempt to conceal such a violation

6) **Feedback** - means providing the whistleblower with information on whether or not violations of the law have been found, as well as on the follow-up actions planned or

taken and the reasons for such actions

7) **Work-related context** - this is understood as past, present or future work-related activities in which information about the violation of the law has been obtained and there is a possibility of experiencing retaliation

8) **The person concerned by the report** - means a natural person, a legal person or an organizational unit without legal personality, indicated in the internal report as the person who committed the infringement of the law, or as the person with whom the person who committed the infringement of the law is associated

9) **A person assisting in making a report** - means an individual, legal entity or unincorporated entity that assists a whistleblower in an internal report in a work-related context and whose assistance should not be disclosed

10) **Person related to the whistleblower** - means an individual who may experience retaliation, including a co-worker or family member or other person close to the whistleblower

11) **Internal report** - means an oral or written internal report made in accordance with this procedure

### 3. Scope of the procedure

#### 3.1. Who can report violations of the law

A whistleblower is an individual who reports or publicly discloses information about a violation of the law obtained in a work-related context, including:

1) employees and former employees, regardless of whether they work full-time or part-time, for an indefinite or fixed term, including temporary employees, apprentices and trainees,

2) shareholders, directors and managers, members of the Company's bodies,

3) external stakeholders of the Company, such as customers, suppliers, business partners or subcontractors and their personnel, as well as people living in local communities where the Company's or Air Liquide Group's facilities or projects are located,

4) job candidates,

5) persons assisting in making the report.

## **3.2. What situations may be reported under the procedure**

3.2.1 The subject of internal reporting may be illegal acts or omissions or those aimed at circumventing the law concerning:

- 1) corruption,
- 2) public procurement,
- 3) financial services, products and markets,
- 4) anti-money laundering and terrorist financing,
- 5) product safety and compliance,
- 6) transportation safety,
- 7) environmental protection,
- 8) radiological protection and nuclear safety,
- 9) food and feed safety,
- 10) animal health and welfare,
- 11) public health,
- 12) consumer protection,
- 13) protection of privacy and personal data,
- 14) security of networks and information and communication systems,
- 15) financial interests of the State Treasury of the Republic of Poland, local government unit and the European Union,
- 16) the internal market of the European Union, including public law principles of competition and state aid and corporate taxation,
- 17) constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities and unrelated to the areas indicated in items 1-16.

3.2.2 The subject of an internal report may also be violations of the Company's or Air Liquide Group's internal regulations and ethical standards, including violations of the Air Liquide Group Code of Conduct or other internal guidelines, procedures of the

Company's or Air Liquide Group's rules and policies, in particular with respect to:

- 1) occupational health and safety,
- 2) diversity equality, prohibition of mobbing, harassment and discrimination,
- 3) protection of the Company's and Air Liquide Group's assets,
- 4) protection of classified information,
- 5) protection of personal data,
- 6) conflict of interest,
- 7) rules of external communication and use of social media,
- 8) use of agents and intermediaries,
- 9) offering and accepting gifts or other gratuities,
- 10) fair competition,
- 11) transparency and integrity of information,
- 12) lobbying, political donations or other ties to politics,
- 13) donations for charitable or other purposes,
- 14) use of inside information,
- 15) sanctions,
- 16) money laundering,
- 17) environmental protection,
- 18) respect for human rights.

The whistleblower system is not intended for reporting routine human resources (HR) or health, safety and environment (HSE) issues, such as compensation, career development and other issues of a similar nature.

The system should also not be used to report issues that require an immediate response. Such issues should be reported to appropriate supervisors/designees or internal organizational units (e.g., HR, or HSE) in accordance with the Company's regulations.

#### **4. Reporting violations of the law**

A whistleblower may make an internal report:

1) **via the EthiCall group alert system, by phone (EthiCall phone numbers are in Appendix 1) or online ([www.safecall.co.uk/airliquide](http://www.safecall.co.uk/airliquide))**, in Polish, English and other languages supported by EthiCall,

or

2) to the **HR director**,

3) to the **Company's Ethics Correspondent (Director Legal)**,

4) to the **Group Ethic Officer (Air Liquide Group)**,

5) third parties may also submit internal reports to a **contact person at the Company** (to an employee of the Company whose data was provided by the Company itself, e.g. in a contract or announcement or on the website, or to another employee of the Company whose contact data was obtained by a third party on its own),

6) to **persons of trust**, to the extent regulated in the Company's Procedure for Counteracting Mobbing, Discrimination and Sexual Exploitation.

An internal report may be made by any method; verbally or in writing - e.g., by e-mail or via EthiCall, as the case may be, or via video conference or in a personal meeting at the Company's headquarters or off-site.

If the internal report has been made outside the Ethicall platform, the whistleblower will be encouraged to repeat the notification via EthiCall.

For reliable verification of the report and effective follow-up, the report should include at least:

1) personal data of the whistleblower and the subject of the notification,

2) contact address of the whistleblower,

3) as accurate as possible description of the subject of the violation,

4) description of the work-related context that made it possible to notice the reported violation,

5) indication of the reasonable grounds that made it possible to conclude that the information about the violation is true,

6) any other information necessary for the evaluation of the report, including; identification of persons involved in or with knowledge of the irregularity, identification of evidence (e.g., documents) and other additional information.

Each internal notification is evaluated in the same way, regardless of how it was sent.

Whistleblowers may also submit anonymous reports.

Anonymity increases the complexity of handling reports, but the Company respects such a choice and will treat such cases as best as possible under the circumstances; however, the Company reserves the right not to consider internal anonymous reports containing information that is obviously unreliable or unverifiable.

Within 7 days of receiving an internal report, the Company will confirm to the whistleblower the receipt of the report, unless the whistleblower has not provided a contact address to which the confirmation should be forwarded.

When receiving an internal report via Ethicall, the whistleblower will receive an immediate confirmation of the report on the Ethicall platform, and a second confirmation should be sent to the whistleblower within 7 days of receiving the first report. When submitting an internal report in Ethicall, whistleblowers are given a username and password that they can use to connect to the system and track the report.

Whistleblowers may be asked to provide further information at any stage of the investigation.

## **5. Protection of the whistleblower**

A whistleblower shall be protected from the moment of filing a report or making a public disclosure, provided that the whistleblower had reasonable grounds to believe that the information that is the subject of the report or public disclosure is true at the time of filing the report or making the public disclosure and that it constitutes information about a violation of the law (good faith action).

The Company undertakes to take all measures required by law to protect the whistleblower.

A whistleblower who reports an ethics violation or misconduct in good faith will not be subject to any disciplinary or discriminatory measures or retaliatory action of any kind related to the report, even if the report is subsequently found to be unfounded.

Prohibited retaliatory actions include, in particular:

- 1) refusal to establish an employment relationship,
- 2) termination or termination without notice of the employment relationship,
- 3) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of a probationary employment contract,

- 4) failure to conclude another fixed-term employment contract,
- 5) failure to conclude an employment contract for an indefinite period of time after the termination of a fixed-term employment contract - if the whistleblower had a legitimate expectation that such a contract would be concluded with him,
- 6) reduction in the amount of salary for work,
- 7) withholding of promotion or omission from promotion,
- 8) omission from the award of work-related benefits other than salary or reduction in the amount of such benefits,
- 9) transfer to a lower job position,
- 10) suspension from work or official duties,
- 11) transfer to another employee of the whistleblower's previous duties,
- 12) unfavorable change in the place of work or work schedule,
- 13) negative evaluation of work performance or negative opinion of work,
- 14) imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
- 15) coercion, intimidation or exclusion,
- 16) bullying,
- 17) discrimination,
- 18) unfavorable or unjust treatment,
- 19) withholding of participation or omission in typing for participation in professional qualification training,
- 20) unjustified referral for medical examination, including psychiatric examination,
- 21) acting to make it difficult to find a future job in a particular sector or industry on the basis of an informal or formal sector or industry agreement,
- 22) causing financial loss, including economic loss, or loss of income,

23) causing other intangible harm, including damage to personal property, particularly the whistleblower's good name.

Prohibited retaliatory actions also include termination of a contract to which the whistleblower is a party, in particular concerning the sale or delivery of goods or the provision of services, withdrawal from such a contract, or termination without notice.

The prohibition of retaliatory action also covers a person assisting in making a report, a person associated with the whistleblower, as well as a legal entity or other organizational unit assisting or associated with the whistleblower, in particular, owned or employed by the whistleblower.

## **6. Investigation**

All internal reports received outside EthiCall must be sent by their recipient to the local Ethics Correspondent, who will enter them into EthiCall if the whistleblower has not done so.

The Company's Ethics Correspondent shall perform an initial verification of the report by determining whether the report meets the conditions set forth in this procedure. Verification may be delegated to another person including a member of the Ethicall team if the Ethics Correspondent deems it advisable. If there is a need to supplement or clarify the information contained in the internal application, the person conducting the initial verification may contact the whistleblower.

The Company may refrain from considering an internal report that is the subject of an earlier report by the same or another whistleblower, if the report does not contain significant new information on violations compared to the earlier report.

If an internal report meets the conditions referred to above, and the content of the internal report justifies the initiation of an investigation, the Ethics Correspondent, in cooperation with the HR Director, shall take steps to clarify all the circumstances contained in the report.

In order to properly clarify an internal report, particularly if the report involves other Air Liquide Group companies or may affect the Air Liquide Group, the Ethics Correspondent may appoint a team to clarify the report, which may include persons who, due to their knowledge or experience, will be helpful in clarifying the report, including e.g.; Air Liquide Group Ethics Correspondents, other Company or Air Liquide Group specialists/employees, Ethic Officer, or Ethicall employees and other external experts.

After clarifying the all circumstances contained in the report, the Ethics Correspondent, in consultation with the HR Director, team members and the person



in charge in the Ethics department of the Air Liquide Group, prepares a report outlining the findings made on the merits of the report and makes recommendations on possible follow-up and corrective actions, and submits the report to the Company's Management Board. The Management Board makes a decision approving the report or obliges the Ethics Correspondent to make appropriate changes to the report.

In the case of reports addressed to persons of trust, within the scope regulated in the Procedure for counteracting mobbing, discrimination and sexual abuse in force in the Company, which meet the conditions specified in this procedure for internal reporting, the ethics correspondent, together with the persons of trust, determines the procedure for conducting investigation appropriate for the specific case.

## **7. Corrective action**

If it is justified by the results of the investigation carried out, appropriate corrective and remedial measures will be taken to resolve the identified problem, including:

- 1) implementation of procedures to prevent the occurrence of irregularities in the future,
- 2) carrying out appropriate trainings,
- 3) carrying out structural changes or redeployment of competencies,
- 4) taking appropriate legal measures including litigation or disciplinary proceedings.

Corrective actions should be implemented within a reasonable period of time after the closure of the internal reporting.

## **8. Feedback to the whistleblower**

The Company shall provide feedback to the whistleblower within a period not exceeding 3 months from the date of acknowledgement of the internal report or, if no acknowledgement is provided, 3 months from the expiration of 7 days from the date of the internal report.

The Company does not provide the whistleblower with feedback if the whistleblower has not provided a contact address to which such information should be forwarded.

In the case of anonymous reports, the Company may limit the scope of the feedback provided if there is a risk of disclosure of business secrets, other legally protected information or other violation of the Company's or Air Liquide Group interests.

## **9. External notification**

In each case, the report may also be made to the Ombudsman, to another competent public authority or, where appropriate, to the relevant European Union body or institution, bypassing the procedure provided for in this Procedure,, in particular when:

- 1) the Company fails to follow up or provide feedback within the deadline for feedback established in the Procedure,
- 2) the whistleblower has reasonable grounds to believe that the violation of the law may pose a direct or obvious threat to the public interest, in particular, there is a risk of irreparable harm,
- 3) making an internal report will expose whistleblower to retaliatory actions,
- 4) if an internal notification is made, there is little likelihood that the Company will successfully counter the violation of the law due to the special circumstances of the case, such as the possibility of concealment or destruction of evidence or the possibility of collusion between the employer and the violator of the law or the employer's participation in the violation of the law.

The external notification bypassing internal reporting does not result in depriving the whistleblower of the protection guaranteed by the Law on Protection of Whistleblowers.

Contact details for reporting violations of law to the Ombudsman can be found in Annex 1 to this procedure.

## **10. Register of internal reports**

Each internal report is subject to registration. The Ethics Correspondent is responsible for maintaining the register of internal reports.

The register of internal reports shall contain:

- 1) the notification number,
- 2) the subject of the violation,
- 3) personal data of the whistleblower and the subject of the notification, necessary for the identification of these persons,
- 4) contact address of the whistleblower,
- 5) the date on which the notification was made,
- 6) information on follow-up actions taken,
- 7) the date of termination of the case.

The register of internal reports also includes reports made anonymously. If the whistleblower did not provide his or her personal information or contact address, the Register marks such a report as anonymous.

Information on the report is kept in the register of internal reports for a period of 3 years after the end of the calendar year in which the follow-up actions were completed, or up to 12 months after the completion of other proceedings initiated by these actions.

## **11. Confidentiality**

Only persons with appropriate authorizations issued by the Company will be allowed to handle internal reports.

All persons involved in the handling of an internal report and subsequent investigation must maintain strict confidentiality with respect to information received or processed at all stages, in accordance with applicable regulations. Failure to do so may result in legal sanctions.

The Company and the Air Liquide Group shall take all necessary measures to maintain the confidentiality of the whistleblower's name, the names of the persons affected by the internal report, and the facts covered by the report, in accordance with applicable regulations.

Information related to an internal report shall be shared within the Company and the Air Liquide Group only to the extent necessary for their further procedure, to the extent required by this procedure and applicable regulations.

## **12. Misuse of internal notification**

Anyone who knowingly and intentionally makes a false report or false statements, discloses misleading information, or acts in bad faith (for example, commits defamation or slander) may be subject to legal liability in accordance with applicable laws.

## **13. Final provisions**

The Ethics Correspondent is responsible for the correctness and effectiveness of the operation of this procedure at the Company.

The Ethics Correspondent shall report to the Company's Management Board at least once a year on internal reports and follow-up actions taken in connection with such reports.

The Air Liquide Group has introduced an internal monitoring control system for

whistleblowing, Inspections are carried out regularly to ensure the proper functioning of the system and effectiveness. A report on the operation of the system will be presented annually to the Air Liquide Group's Ethics and Compliance Committee.

The Company shall inform all persons performing work for the Company of the adoption and content of this procedure, as well as any changes to it.

A person applying for a job on the basis of an employment relationship or any other legal relationship forming the basis for the provision of work or services or the performance of functions shall be informed of the procedure by the HR Department or the Procurement department – in the scope of contracts other than employment contracts;together with the commencement of recruitment or negotiations preceding the conclusion of a contract other than an employment relationship.

The procedure enters into force 7 days after it is communicated to all employees performing work in the Company.

## **Internal Notification and Follow-up Procedure at Air Liquide Global E&C Solutions Poland S.A.**

### **Appendix 1 - EthiCall telephone numbers**

EthiCall phone numbers can be accessed via the following link:

<https://www.safecall.co.uk/en/clients/ethical/>

Step 1: Select your geographic location

Step 2: Select your language

Step 3: Click the icon: "Share workplace concerns over the phone".

### **Appendix 2 - Contact information to the Ombudsman**

Contact information for reporting violations of the law to the Ombudsman.

Correspondence address:

Office of the Ombudsman

al. Solidarności 77

00-090 Warsaw

Email address: [BIURORZECZNIKA@BRPO.GOV.PL](mailto:BIURORZECZNIKA@BRPO.GOV.PL)

ePUAP: [RPO ePUAP](#)

Online form: [RPO formularz online](#)