

**Procedure
for Reporting Internal Violations of the Law and Subsequent Actions together with
Protection of Whistleblowers
at the Institute of Physical Chemistry of the PAS
with its registered address in Warsaw**

§ 1

General Provisions

1. This Procedure for reporting internal violations of the law and subsequent actions together with protection of whistleblowers at the Institute of Physical Chemistry of the Polish Academy of Sciences with its registered address in Warsaw (hereinafter referred to as the “Procedure”) sets out the rules for reporting breaches of the law and for dealing with reports, in particular:
 - 1) The catalogue of reportable violations;
 - 2) The manner of reporting irregularities;
 - 3) The manner of protection of whistleblowers.
2. The Procedure applies to all employees of the Institute of Physical Chemistry of the PAS.
3. Before a newly recruited employee is allowed to work, he/she should be familiarised with the content of this Procedure.

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Definitions

Whenever this Procedure refers to:

- 1) The Institute - it should be understood as the Institute of Physical Chemistry of the Polish Academy of Sciences in Warsaw;
- 2) A whistleblower - it should be understood as a person who reports or publicly discloses information on a violation of the law obtained in a work-related context;

- 3) An employee - it should be understood as an employee within the meaning of Article 2 of the Act of 26th June, 1974. - Labour Code and a temporary employee within the meaning of Article 2, item 2 of the Act of 9th July, 2003 on the employment of temporary employees (Journal of Laws of 2019, item 1563);
- 4) A report – it should be understood as an oral or written internal report (provided to the Institute) submitted in accordance with the requirements set out in the Whistleblower Protection Act of 14th June, 2024 (i.e. Journal of Laws of 2024, item 928) (hereinafter referred to as the “Act”) and the Procedure;
- 5) Subsequent action – it should be understood as an action taken by the Institute in order to assess the truthfulness of the information contained in the report and in order to counteract the reported infringement, in particular by carrying out an investigation, the initiation of an audit or any other action on the basis of legal provisions, or, an action taken in order to recover funds or the closure of a procedure carried out within the framework of an internal procedure of reporting infringements of the law and implementing subsequent actions;
- 6) Information on a violation of the law - it should be understood as information, including a reasonable suspicion of an actual or potential violation of the law, which has occurred or is likely to occur at the Institute with which the whistleblower has participated in the recruitment process or other pre-contractual negotiations, works or has worked, or at another legal entity with which the whistleblower has or has had contact in a work-related context, or information concerning an attempt to conceal such a violation of the law;
- 7) Work-related context – it shall be understood to mean past, present or future activities connected with the performance of work under an employment or other legal relationship constituting the provision of work or services, or the performance of functions in or for the Institute, in the course of which information has been obtained about a breach of the law and there is a possibility of experiencing retaliation;
- 8) Retaliatory action - this should be understood as a direct or indirect act or omission in a work-related context which is caused by a report or public disclosure and which violates or is likely to violate the rights of the whistleblower or causes or is likely to cause undue harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower;
- 9) Feedback - this should be understood as the information given to the whistleblower on the subsequent actions planned or taken and the reasons for such actions;

- 10) The person to whom the notification relates - it shall be understood to mean a natural person, legal person or organisational unit without legal personality, to which the law confers legal capacity, indicated in the report or public disclosure as the person committing the infringement, or as a person with whom the infringer is associated;
- 11) A person associated with a whistleblower - this should be understood as a natural person who may experience retaliatory action, including a co-worker or a person close to the whistleblower within the meaning of Article 115, §11 of the Act of 6th June, 1997 - Penal Code (Journal of Laws of 2024, item 17);
- 12) A person assisting a whistleblower - this should be understood as a natural person who assists a whistleblower in the report or public disclosure in a work-related context and whose assistance should not be disclosed;
- 13) Committee - this should be understood as the entity responsible for examining the reports and conducting investigations;
- 14) Internal Report Coordinator - this shall be understood as the person appointed and responsible for the implementation and application of the Procedure, reporting directly to the Director of the Institute and authorised to receive internal reports.

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Reporting Violations

1. A report may be made by the whistleblower, i.e.:
 - 1) An employee or former employee of the Institute;
 - 2) An applicant for employment at the Institute who becomes aware of an infringement of the law during the recruitment process or negotiations preceding the conclusion of the employment contract;
 - 3) A person providing work on the basis of a civil law contract;
 - 4) A person performing work under the supervision and direction of a contractor, subcontractor or supplier, including under a civil law contract;
 - 5) A doctoral student;
 - 6) A trainee;
 - 7) A volunteer.
2. The subject of an internal report 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) Prevention of money laundering and terrorist financing;
 - 5) Product safety and compliance;
 - 6) Transport 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) The protection of privacy and personal data;
 - 14) Security of information and communication networks and systems;
 - 15) The financial interests of the European Union;
 - 16) The internal market of the European Union, including competition and State aid rules and corporate taxation;
 - 17) Constitutional freedoms and rights of the human being and the citizen - occurring in the relations of the individual with public authorities and not related to the areas indicated in points 1-16.
3. The personal data of the whistleblower and other data enabling the whistleblower to be identified shall not be disclosed, except with the express consent of the whistleblower.
 4. Reports can be made:
 - 1) In writing to the address of the Institute;
 - 2) By e-mail to the following address: sygnalista@ichf.edu.pl;
 - 3) By telephone to the Internal Report Coordinator (tel. 22 343 21 81) or in person by means of a face-to-face meeting arranged within 7 days of receipt of the report.
 5. Anonymous reports shall not be considered.
 6. The report may be made on the template of the Report Form attached as Appendix 1 to the Procedure.

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Protection of the whistleblower

1. The whistleblower shall be protected from the moment of reporting, provided that the whistleblower has reasonable grounds to believe that the reported infringement information was true at the time of reporting and that such information constitutes infringement information.
2. No retaliatory action may be taken against the whistleblower.
3. Retaliatory actions against the whistleblower, if work was, is or is to be provided on the basis of an employment relationship, shall be deemed to be actions which infringe or may infringe the rights of the whistleblower, insofar as they are taken in connection with the report made and are not justified by other circumstances on the part of the whistleblower, consisting in particular of:
 - a. Refusal of an employment relationship;
 - b. Dismissal or termination without notice of an employment relationship;
 - c. Failure to conclude a fixed-term employment contract or an indefinite-term employment contract after the termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after the termination of a fixed-term employment contract - where the whistleblower has a legitimate expectation that such a contract shall be concluded with him or her;
 - d. A reduction in the amount of remuneration for work;
 - e. Withholding of promotion or omission from promotion;
 - f. Omission from or reduction in the amount of work-related benefits other than remuneration;
 - g. Transfer to a lower position;
 - h. Suspension from employment or official duties;
 - i. The transfer to another employee of the whistleblower's existing duties;
 - j. An unfavourable change in work location or work schedule;
 - k. A negative performance appraisal or a negative opinion of work;
 - l. The imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
 - m. Coercion, intimidation or exclusion;
 - n. Bullying;
 - o. Discrimination;
 - p. Adverse or unfair treatment;

- q. Withholding of participation or omission in selection for participation in training courses to improve professional qualifications;
 - r. Unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such examination;
 - s. Acting to make it more difficult to find future work in a particular sector or industry on the basis of an informal or formal agreement in the sector or industry;
 - t. Causing financial loss, including economic loss, or loss of income;
 - u. Causing other non-material damage, including damage to the whistleblower's personal rights, in particular the whistleblower's reputation.
4. Retaliation for filing a report or making a public disclosure shall also be deemed to be an attempt or threat of the measure set out in paragraph 3 above.
 5. A whistleblower submitting a report in bad faith is not subject to the protection described in the Procedure.
 6. A report in bad faith referred to in item 5 is deemed to be the submission of a report of an infringement which has not taken place or the provision of false or misleading information in the report if the whistleblower, while submitting the report, knew that a given infringement had not taken place or that the information provided by the whistleblower in the report is false or misleading.
 7. Obstructing the submission of a report, retaliating against the whistleblower, breaching the duty of confidentiality of the whistleblower 's data, making a false or misleading report may constitute grounds for liability under employment law or other relevant legislation.
 8. The Institute shall apply technical and organisational solutions ensuring the protection of the whistleblower's data - including the storage of the whistleblower's personal data separately from the document or other information carrier comprising the report, including, where appropriate, the deletion of all the whistleblower's personal data from the content of the document or other information carrier immediately upon its receipt.
 9. The Institute, upon receipt of a report, may, for the purposes of verification and follow-up, collect and process the personal data of the reported person, even without his or her consent.

Report Coordinator and Committee

1. The entity authorised to receive internal reports is the Internal Report Coordinator.
2. The entity responsible for the further processing of reports and carrying out investigations is the Committee.
3. The Committee shall consist of three members appointed in each case by the Director of the Institute (or the Chairman of the Scientific Board if the notification concerns the Director) at the request of the Internal Report Coordinator.
4. Only Institute employees may be members of the Committee.
5. The Committee shall elect a Chairman from among its members.
6. The Committee is entitled to engage, for the purposes of the investigation, an independent consultant if, in the opinion of the Committee, that person's knowledge, experience and competence may be indispensable for the proper examination of the report, the investigation or the implementation of subsequent actions.
7. A member of the Committee may not be the person to whom the report relates, a person who is the direct superior of the whistleblower who submitted the report, or a person who is directly subordinate to the whistleblower.
8. In the event of circumstances that may impinge on their impartiality and objectivity in the investigation which they have been appointed to carry out, each member of the Committee is obliged to apply to the Director of the Institute (or the Chairman of the Scientific Board if the report concerns the director) to be excluded. If this request is granted, the Director of the Institute (or the Chairperson of the Scientific Board, if the report concerns the Director) shall appoint another person in place of the excluded person.

§6

Processing of Reports

1. Upon receipt of a report, the Committee shall examine the report to determine whether the information contained therein permits appropriate consideration.
2. The Committee shall verify the legitimacy of the report on the basis of the applicable provisions of the common law as well as the regulations, procedures and ethical standards in force at the Institute.

3. If the report contains information that makes it possible to verify its validity and, in addition, if, on the basis of the circumstances indicated in the report, it is likely that an infringement has occurred, the Committee shall initiate an investigation.
4. The Committee may decide not to conduct an investigation if:
 - 1) The report does not contain the information necessary to carry out the investigation and it is impossible to obtain the information;
 - 2) The report concerns a violation not covered by the Act (the case is not subject to this procedure);
 - 3) The matter has already been clarified;
 - 4) Another subsequent action is sufficient.

The Committee shall consider the report and implement subsequent actions without undue delay, but no later than 1 month from the date of receipt of the report.

5. The investigation shall be conducted in an objective, impartial and confidential manner.
6. In the course of the investigation, the Committee may summon to its meeting employees who, in the opinion of the Committee, may have knowledge of the circumstances indicated in the report. Employees are required to appear at any summons from the Committee and are obliged to make available to the Committee the information and documents requested by the Committee.
7. The Committee may enter into correspondence with the whistleblower, including requests for additional information, in order to fully clarify the circumstances given by the whistleblower in the report.
8. Having considered and, if necessary, supplemented the circumstances indicated in the report, the Committee shall draw up a report containing its final conclusions:
 - 1) Accepting that the report is justified and making recommendations for subsequent actions, which may include corrective, disciplinary and preventive action. If necessary, the Committee will make recommendations for the Institute to notify external bodies or institutions appropriate to the type of violation;
 - 2) Declaring the report unfounded.
9. The final conclusions adopted by the Committee and disclosed in its report shall include, in particular, the Committee's decision on whether or not the report is valid

together with the reasons for that decision, as well as the subsequent actions recommended by the Committee.

10. If the report is found to be valid, the Chairperson of the Committee shall communicate the results of the investigation to the Director of the Institute and the Internal Report Coordinator in order to implement the subsequent actions recommended by the Committee.
11. Information on the subsequent actions planned or taken and the reasons for such actions shall be communicated by the Chairperson of the Committee to the whistleblower within a maximum of 3 months from the date of the report.

§7

Register of Reports

1. The Internal Report Coordinator shall maintain a Report Register in which all reports, including anonymous reports, shall be recorded.
2. Within 7 days of receipt of the report, the Internal Report Coordinator shall send a confirmation of receipt of the report by the return contact method chosen by the whistleblower, unless the whistleblower has not provided an address to which the confirmation should be forwarded.
3. The Internal Report Register shall contain the following information:
 - 1) The report number;
 - 2) The subject matter of the submitted infringement;
 - 3) The personal data of the whistleblower and the person to whom the report relates, necessary to identify them;
 - 4) The contact address of the whistleblower;
 - 5) The date on which the report was submitted;
 - 6) Information on the subsequent actions taken;
 - 7) The date of closure of the case.
4. The Register shall be confidential. The administrator of the data contained in the Report Register is the Institute.
5. Data in the Report Register shall be retained for a period of 3 years from the date of acceptance of the report.

6. A specimen of the Report Register is attached as Appendix 2 to this Procedure.

§8

External reports

1. The detailed procedure for the acceptance of external reports is regulated in *Chapter 4 'External reports'* of the Act. This sort of report may also be submitted in all cases to the Ombudsman or a public body without following the procedure provided for in this Procedure, as well as to institutions, bodies or organisational units of the European Union, as appropriate.
2. The notifier may submit an external report without first submitting an internal report.
3. A report submitted to the Ombudsman or a public body directly, disregarding the provisions of this Procedure, shall not have the effect of depriving the complainant of protection.

§9

Final provisions

1. The provisions of this Procedure shall apply correspondingly to a person assisting in the submission of a report and to a person associated with the whistleblower.
2. In matters not regulated by this Procedure, the provisions of the Act of 14th June, 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928) shall apply.

Procedure consulted
pursuant to Article 24, paragraph 3 of the
Act of 14th June, 2024
on the Protection of Whistleblowers (Journal of Laws 2024 item 928)

Appendix 1 to the Procedure

REPORT FORM

- 1) Name:
- 2) E-mail address:
- 3) Phone:
- 4) Preferred form of return contact (e-mail, telephone, personal contact):
- 5) Details of the person concerned in the report:
- 6) Subject of the reported infringement:
- 7) Description of the work-related context that made the reported violation noticeable:
- 8) Context of the occurrence (time, place, circumstances, witnesses, if any):
- 9) Additional comments/information:
- 10) Attachments:

Appendix 2 to the Procedure

Internal Report Register

No.	Report no.	Date of Report	Subject of infringement	Subsequent actions taken	Whistleblower's details of person concerned.	Contact address of whistleblower	Date of completion of case