



# **Internal Policy on Whistleblowers within Chimcomplex**

**S.A. Borzești**



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## 1. Purpose of Domestic Policy

Chimcomplex S.A. Borzești ("the Company") aims to provide both employees and business partners with a high level of trust, with zero tolerance for any non-compliance with legal provisions that could have a negative effect on the reputation, image and credibility of the Company. In this way, the employed staff will have the certainty that the complaints made will be treated and investigated with maximum objectivity and seriousness.

Through this **Internal Policy on whistleblowers** ("*The Policy*"), the Company wishes to encourage the Company's employees, but also the partners with whom the Company collaborates to report or signal information regarding any actual or potential violations of law, as described in this Internal Policy, that have occurred or are likely to occur within the Company, as well as information relating to attempts to conceal such violations.

This Policy describes the actions carried out in the process of receiving/registering a whistleblower in the public interest, until its completion/resolution.

## 2. Scope of application

The internal policy is applied by the entire staff of Chimcomplex S.A. Borzești, in order to raise awareness on the importance of activities carried out in conditions of high personal integrity and is designed for:

- to meet its own employees who, in good faith, report abuses and violations of laws;
- protect employees who complain about wrongdoing, by not allowing harassment, including any type of pressure;
- make employees feel that they are working in a safe environment if they express concerns about how activities are carried out at Company level;
- inform employees of the ways to follow if they are not satisfied with the answer received;
- assure employees that they will be protected from possible retaliation if concerns raised are well-founded and raised in good faith.



### 3. European and national regulations

- Directive no. 1937/2019 on the protection of persons reporting on breaches of Union law;
- Regulation No. 679/2016 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 (General Data Protection Regulation);
- Law nr. 361/2022 on the protection of whistleblowers in the public interest;
- Law nr. 78/2000 for the prevention, detection and sanctioning of corruption acts, with subsequent amendments and completions;
- Law nr. 53/2003 regarding the Labour Code, republished, with subsequent amendments and completions;
- Law no. 286/2009 on the Criminal Code, as subsequently amended and supplemented;
- Law no. 161/2003 on certain measures to ensure transparency in the exercise of public dignities, public functions and in the business environment, preventing and sanctioning corruption;
- Law nr. 190/2018 implementing measures for 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 (General Data Protection Regulation);
- Ordinance nr. 137/2000 on the prevention and sanctioning of all forms of discrimination, as subsequently amended and supplemented;
- Decision no. 1269/2021 on the approval of the National Anticorruption Strategy 2021-2025 and related documents.

### 4. Definitions

- *violations of law* - acts consisting of an act or omission constituting non-compliance with legal provisions, concerning areas such as: public procurement; financial services, products and markets, as well as prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiological protection and nuclear safety; public health; consumer protection; protection of life private and personal data and the security of network and information systems, breaches affecting the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union and as detailed in the relevant measures of the European Union; infringements relating to the internal market referred to in Article 26 para. (2) of the Treaty on the Functioning of the



European Union, including breaches of European Union competition and State aid rules, as well as breaches relating to the internal market as regards acts which breach corporate tax rules or arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law, which represent disciplinary offences, contraventions or offences, or which are contrary to the object or purpose of the law;

- *information on breaches of law* - information, including reasonable suspicions, on actual or potential breaches of law, within the Company, where the whistleblower works or has worked in the public interest or with which he is or has been in contact through his activity, as well as information on attempts to conceal such violations;
- *reporting* - oral or written communication of information on any act that represents a violation of law;
- *internal reporting* - oral or written communication of information regarding violations of law within the Company. Internal reporting is done by means provided by the Company for reporting on violations of law, which constitute internal reporting channels;
- *external reporting* - oral or written communication of information on breaches of law made through external reporting channels, according to art. 15 of Law no. 361/2022;
- *public disclosure* - making available, in any way, in the public space information on violations of law;
- *whistleblower* - the natural person who makes a report or publicly discloses information on breaches of law, obtained in a work-related context;
- *professional context* - professional activities, current or past, of any nature, paid or not, based on which persons can obtain information on breaches of law and may suffer retaliation in case of reporting them;
- *worker* means a natural person who is in an employment or service relationship, pursuant to the relevant provisions of ordinary or special law, and performs work for remuneration;
- *person concerned by the report* - the natural or legal person mentioned in the report or public disclosure as the person to whom the breach of law is attributed or with whom that person is associated;
- *retaliation* - any act or omission, direct or indirect, occurring in a work-related context, which is prompted by internal or external reporting or public disclosure and which causes or may cause harm to the whistleblower in the public interest;
- *follow-up* - any action taken by the addressee of an internal report or by the competent authority to address the report and, where appropriate, remedy the breach reported;
- *information* - transmitting to the whistleblower in the public interest information on follow-up actions and reasons for such actions;



- *Designated person/Whistleblowing Manager* - The appointed Officer of the Company, in charge of managing reports, respectively **Mrs. Anca Bogzoiu**, appointed by the Decision of the General Manager of the Company.

## **5. Description of the procedure**

### **5.1 General**

This procedure may be followed if the report is subject to referral in the interest of this Policy.

The procedure may be used to report facts relating to possible acts of corruption or illicit conduct threatening the interests of other employees or those of the Company.

Examples of facts that may be the subject of such a referral:

- violation of provisions on conflicts of interest;
- abusive use of material/human resources of the Company;
- corruption offences, offences directly related to corruption offences, forgery offences, office offences;
- acts against the financial interests of the Company;
- preferential or discriminatory practices/treatments;
- violations of the law on access to information and decision-making transparency;
- negligence in service;
- conducting non-objective evaluations of staff regarding recruitment, selection, promotion, demotion and dismissal;
- establishing internal procedures in violation of legal provisions;
- malus/fraudulent management of the Company's patrimony;

Whistleblowing should not be confused with reporting a personal grievance.

If there is a suspicion about certain acts of corruption, the speed of their reporting is essential, preferably notifying the problem at the very beginning (from the appearance of the first signs of fraud identified).

#### **5.1.1 Preventing and combating corruption**

Corruption is the abuse of power committed in the exercise of public office by an employee, regardless of status, structure or hierarchical position, in order to obtain a profit, directly or indirectly, for himself or for another, natural or legal person.



Corruption offences regulated by the Criminal Code:

1. Bribery (Article 289 of the Criminal Code)
2. Bribery (Article 290 of the Criminal Code)
3. Influence peddling (Article 291 of the Criminal Code)
4. Buying influence (Article 292 of the Criminal Code)
5. Acts committed by members of arbitration courts or in connection with them (art. 293 Penal Code)
6. Acts committed by or in connection with foreign officials (Article 294 of the Criminal Code)

Also, in Art. 10-13 of Law nr. 78/2000 for the prevention, detection and sanctioning of corruption acts regulates crimes assimilated to corruption offenses, and art. Articles 181-185 of the above-mentioned Law regulate crimes against the financial interests of the European Union.

Corruption can be active or passive. Thus, active corruption consists of giving an undue advantage to another person in order to hijack a decision-making mechanism (authorization, right, transaction, contract, etc.), and passive corruption consists of receiving an undue advantage in exchange for refraining from an action or by performing an action contrary to the obligations attached to the office. Passive corruption is not necessarily required, but it can lead as far as extortion.

It is forbidden the abuse of power committed in the exercise of the function by an employee of the company, regardless of status, structure or hierarchical position, in his own interest or in order to obtain a personal profit, directly or indirectly, for himself or for another, natural or legal person.

The company, through its employees, representatives and collaborators, does not participate in activities involving bribery and corruption in any form, in any of the areas in which it operates.

Employees or anyone acting on behalf of the Company must not make payments or offer any benefits to decision-makers in order to influence their decisions or encourage them to obtain undeserved advantages.

Any employee of Chimcomplex S.A. Borzești who is asked for a bribe must immediately report the situation to his direct superior and to the person designated with responsibilities in managing reports.



Corruption generates costs, by reducing economic efficiency, on the one hand, depriving communities of some of the services provided for the benefit of certain people and, on the other, diverting the effort of societies to develop their technology and competitiveness. Corruption can also harm the dignity and integrity of those who suffer the consequences, to their detriment. Therefore, Society condemns corruption in all its forms, regardless of time, place or circumstance.

### **5.1.2 Conflict of Interest Issues**

The entire staff of the Company, regardless of the function performed, is obliged not to make decisions or not to participate in making a decision in which they also have a personal interest; to properly perform his/her job duties without being influenced by his/her interests as a private person, which may include a benefit for himself/herself or his/her family, relatives up to the fourth degree, or persons with whom he/she is in affinity relations, for friends, for persons or organizations with whom the employee has had political or business relations; not to be involved in actions / situations, contractual relations that could influence the individual decisions of the company's staff, when it acts in its interest and which would generate contradictions between the company's interests and its own interests; immediately notify in writing the authorized service/employee (hierarchical superior, designated person, ethics adviser) if it becomes aware of a situation of conflict of interest or potential creation of a conflict of interest and avoid participation in that action; not to engage directly or indirectly in business relations with natural or legal persons that would affect the correct and honest performance of their duties.

The staff of Chimcomplex S.A. must avoid situations that may generate contradictions between the interests of the company and its own interests, including those of the spouse, relatives up to the fourth degree or third parties, in compliance with the legal and internal provisions regarding the conflict of interests; avoid engaging in any activities, ventures or investments which influence or are likely to influence the individual decisions of the company's staff when acting in its interest; to refrain from any conflict of interest, which must be declared as soon as it appears, through the Public Interest Reporting Form, provided by the Company, annex to this Internal Policy.

The staff of Chimcomplex S.A. involved in decision-making processes must complete a "Declaration of interests" or a "Declaration on own responsibility" that they are not in any conflict of interest and submit it to the Human Resources Department. The declaration of interests shall be updated and resubmitted at the beginning of each year or whenever there is a relevant change in the situation of the staff or member of the organisation.

The staff of Chimcomplex S.A. must not engage, directly or indirectly, in business relations with economic operators, natural or legal persons, which would affect the correct, honest and conscientious fulfillment of their duties.





### **5.1.3 Identification and management of Fraud cases**

The Company does not tolerate, facilitate or support money laundering and implements anti-money laundering measures, in accordance with European and international directives and standards, as well as with the national legislation in force.

Chimcomplex S.A., through its employees, representatives and collaborators, verifies the identity of customers and, if applicable, of their beneficial owners, subjects the business relationship to constant vigilance, based on an adapted approach to risk.

The staff undertakes, when they notice that there are suspicions that a certain operation is aimed at money laundering or terrorist financing, to immediately inform the National Office for Prevention and Control of Money Laundering.

Chimcomplex S.A. trains staff and puts into practice rules and procedures adapted to the volume and nature of activities, keeping within the legal deadlines the identification data of customers and operations.

Chimcomplex S.A. ensures that the persons involved in financial decisions and operations are subject to effective monitoring and control systems to ensure compliance with their obligations.

It should be noted that fraud is any voluntary or disguised act or omission committed with intent to deceive or circumvent applicable laws or company rules with the aim of obtaining an undue material or moral advantage for the fraudster or a third party.

Fraud generates financial costs which can be considerable, subsequently difficult to recover and which pose a serious risk to both individuals and the business as a whole.

The forms of fraud are multiple, such as: theft of money, goods, data, voluntary modification, concealment or destruction of documents, forgery of documents or statements, manipulation of accounts, counterfeiting, money laundering, fraud, corruption, etc.

For Chimcomplex S.A., fraud, regardless of its form, is unacceptable. Any fraudulent act exposes the fraudster to the penalties provided by the legislation in force and by the internal regulations of the company.

## **5.2 Principles governing whistleblowing protection**

The principles governing the protection of whistleblowers in the public interest (reporting breaches of law) are as follows:



- i) **The principle of legality**, by which the Company ensures that it respects fundamental rights and freedoms, by ensuring full respect, inter alia, of freedom of expression and information, the right to protection of personal data, freedom to conduct a business, the right to a high level of protection of human health, the right to a high level of environmental protection, the right to an effective remedy and the rights of defence;
- ii) **The principle of accountability**, according to which the Whistleblower who finds and reports breaches of law is obliged to support the Reporting with data or information;
- iii) **The principle of impartiality**, according to which the examination and settlement of Reports is done without subjectivity, regardless of one's own beliefs and interests;
- iv) **The principle of balance**, according to which no person can rely on the provisions of this Policy or Law no. 361/2022 on the protection of whistleblowers in the public interest, in order to reduce the administrative or disciplinary sanction for a more serious act of his/her unrelated to reporting;
- v) **The principle of good faith**, according to which the person who had reasonable grounds to believe that the information regarding the reported violations was true at the time of reporting and that such information fell within the scope of this Policy and / or Law no. 361/2022.

## 5.3 Scope

### 5.3.1 Reportable Breaches of Law

This Policy applies to Reporting on:

#### 5.3.1.1 Violations of law concerning the areas provided by Law nr. 361/2022, in particular, but not limited to the following areas:

- i. Procurement;
- ii. financial services, products and markets, as well as the prevention of money laundering and terrorist financing;
- iii. product safety and compliance;
- iv. transport safety;
- v. environmental friendliness;



- vi. public health;
- vii. consumer protection;
- viii. protection of privacy and personal data and security of network and information systems.

**5.3.1.2 Fraud and any other illegal activities affecting the financial interests of the European Union and as detailed in the relevant European Union measures;**

**5.3.1.3 Infringements relating to the internal market of the European Union - free movement of goods, persons, services and capital, including infringements of European Union competition and State aid rules, as well as breaches relating to the internal market as regards acts which breach corporate tax rules or arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable law in matters of corporate taxation.**

## **5.4 Persons who may be Whistleblowers**

For the purposes of this Policy, a Whistleblower may be any person who makes Reports and who has obtained information regarding Breaches of Law in a Work-related Context, such as the following categories of persons:

- i) Natural persons who are in an employment or service relationship with the Company, pursuant to the relevant common or special law provisions, and perform work in return for remuneration;
- ii) Self-employed persons in accordance with Article 49 of the Treaty on the Functioning of the European Union;
- iii) Persons whose employment relationship has not yet begun and who report through internal or external reporting channels or publicly disclose information on Breaches of Law obtained during the recruitment process or other pre-contractual negotiations or where the employment relationship or service relationship has ended, as well as volunteers or paid or unpaid trainees;
- iv) Shareholders and persons who are part of the administrative, management or supervisory body of the Company, including non-executive members.



## 5.5 Reporting modalities and procedure

If you have become aware of a Breach of Law in the Professional Context and wish to disclose it, you may use any of the following Reporting methods:

- **Internal reporting**, within the Company, according to the provisions of this Policy, carried out by the means provided by the Company, these constituting the internal reporting channels, provided in Subsection 5.5.1;
- **External reporting**, carried out through the external reporting channels represented by the authorities referred to in Subsection 5.5.2., below;

Reporting is mainly done through existing internal reporting channels (see Subsection 5.5.1. below on Internal reporting). However, the whistleblower making a Report can choose between the internal reporting channel and the external reporting channel. When choosing the reporting channel, the Whistleblower may consider aspects such as:

- a) the existence of the risk of Retaliation, in case of Reporting through internal channels;
- b) failure to remedy the breach effectively through internal reporting channels.

Finally, if you first reported an Act internally and externally or directly externally, but you believe that appropriate action (notice of registration/follow-up/resolution of the Report) has not been taken within a reasonable time, not exceeding 3 months or, in justified cases, 6 months after receipt of the Report, or you have reasonable grounds to believe that the Breach of Law may constitute an imminent or manifest danger to the public interest; or the risk of harm that can no longer be remedied or, in case of external reporting, there is a risk of Retaliation or a low likelihood that the breach will be effectively remedied given the specific circumstances of the Report, you may make a Public Disclosure of Breaches of Law.

### 5.5.1 Internal Reporting Procedure

#### 5.5.1.1 Submission of reports

Internal reporting will be done in the following ways:

- a) **In writing; or**
  - b) **Orally.**
- a) Thus, you have the possibility to make the Reporting **in writing**, by filling in the Reporting Form, attached to this Policy as *Annex no. 1 – Public Interest Reporting Form (the "Form")*, which you can submit either (i) physically, **on paper**, within the Human Resources



Department, addressing the Designated Person, respectively **Mrs. Anca Bogzoiu**, either (ii) **in electronic format**, by sending the Form to the following dedicated e-mail address: [whistleblower@chimcomplex.com](mailto:whistleblower@chimcomplex.com) , or

**b)** It will also be possible to report **orally** by contacting the Designated Person at the dedicated phone number **to be communicated by the Company or you will be able to request** a face-to-face meeting with the Designated Person.

Please note that when you choose to make the Report through a telephone line, the Designated Person has the obligation, according to Art. 7 para. (3) of Law nr. 361/2022, to document Oral Reporting by recording the conversation or by a complete and accurate transcript of the conversation.

If the hotline is used for reporting and conversations cannot be recorded, the designated person has the obligation to prepare a *Report of transcription / recording of the report in the public interest (Annex no. 2)* to this Policy. Thus, after drawing up the transcription report, the Designated Person will offer the whistleblower in the public interest the opportunity to verify, rectify and express his agreement with the minutes of the conversation, by signing it.

If you do not want to record the call, we recommend that you opt for the aforementioned Reporting methods, respectively by submitting the Physical Report Form or by sending it to the e-mail address: [whistleblower@chimcomplex.com](mailto:whistleblower@chimcomplex.com) .

In addition, if you request that the Report take place in the presence of the Designated Person, the Designated Person shall prepare *a Transcript Minutes of the Public Interest Report (Appendix no. 2)*, in a durable and accessible form, subject to your consent and by giving you the opportunity to verify, rectify and agree with the minutes of the conversation, by signing it. If you do not wish to give us consent to the transcription or recording of the conversation, please make the Report in writing, on paper, addressed to the Designated Person, or by sending it to the dedicated email address: [whistleblower@chimcomplex.com](mailto:whistleblower@chimcomplex.com) .

The complete and accurate transcript and transcription and recording minutes shall be kept in compliance with confidentiality requirements for 5 years, and after the expiry of this 5-year period, they shall be destroyed.

If the designated person, for objective reasons, cannot fulfil his/her duties (such as annual leave, sick leave, suspended individual employment contract, etc.) or if the Report concerns Violations of law possibly committed by the designated Person, the Reporting procedure will be made to Mrs. Antoaneta Popescu, as lawyer, e-mail: [antoaneta.popescu@lazarovici.com](mailto:antoaneta.popescu@lazarovici.com).

### **5.5.1.2 Confirmation and registration of Reports**

The person designated to receive Reports:



- will record each Report received, on the date of its receipt, by filling out the Special register of reports in public interest, kept in electronic format, at the level of the Company, according to the model of *Annex no. 3 - Special register of Reports* in the public interest, to this Policy, with the date of receipt of the Report, name and surname, contact details of the Whistleblower in the public interest, the object of reporting and, after solving the Report, with the manner in which the Report was resolved. Also, the Company has the obligation to maintain statistics on reports regarding violations of law, according to art. 7 para. (1) of Law 361/2022. The Company keeps records of all reports received in compliance with confidentiality requirements for 5 years, and after the expiration of this 5-year period, reports are destroyed, regardless of the medium on which they are kept.
- Will send the Whistleblower a confirmation of receipt of the Report in the format provided by *Annex no. 4 – Confirmation of receipt of the Report*, to this Policy, within seven (7) calendar days from receipt of the Report, indicating the registration number and the date on which the Report was registered in the Special Register of Reports in the Public Interest kept at the level of the Company. The confirmation of receipt of the report shall be sent to the Whistleblower in writing by direct delivery under signature of receipt, by post with acknowledgment of receipt to the correspondence address indicated in the Form or by electronic means to the e-mail address indicated in the Form.

### **5.5.1.3 Performing the Follow-up to the Report and informing the Whistleblower**

The procedures for internal reporting and follow-up shall include the following elements:

- a) designing, setting up and managing how reports are received in such a way as to protect the confidentiality of the identity of the whistleblower and of any third party mentioned in the report and to prevent unauthorised staff from accessing the report;
- b) the obligation to send to the whistleblower in the public interest the confirmation of receipt of the report, within 7 calendar days from its receipt;
- c) designating a person, department or third party responsible for receiving, registering, reviewing, following-up and handling reports, acting impartially and independent in exercising these duties;
- d) diligently performing follow-up actions by the designated person;
- e) the obligation to inform the whistleblower of the status of follow-up, no later than 3 months from the date of acknowledgement of receipt or, if receipt of the report has not been confirmed, from the expiry of the 7-day period, as well as, subsequently, whenever developments in the follow-up are recorded, unless the information could jeopardise their deployment;



- f) the obligation to inform the heads of authorities, public institutions, other legal entities of public law, as well as legal entities of private law, on the manner of solving the report;
- g) the obligation to provide clear and easily accessible information on external reporting procedures to competent authorities and, where appropriate, to European Union institutions, bodies, offices or agencies;
- h) the obligation to inform the whistleblower in the public interest on how to resolve the report.

The designated person, as well as the means of reporting must be brought to the attention of each employee, by posting on the institution's website and by posting at the headquarters, in a visible and accessible place. The employer shall ensure that, at all times, at least one means of reporting is accessible.

#### **5.5.1.4 Resolution of reports**

Upon completion of the examination, the Designated Person prepares a report containing the following elements: presentation of the situation that was the subject of the Report, including description of the information brought to the attention of management bodies, through the Recorded Report, conclusions and recommendations that may include references to possible protection measures.

The report will be communicated to the management / control bodies within the Company in order to adopt the necessary measures or to carry out in-depth investigations, when the information contained in the Report attracts their competence:

- i) If the Reporting concerns employees of the Company, the report will be communicated to the Management of the Human Resources Department;
- ii) If the Reporting concerns business partners customers / suppliers, the report will be communicated to the General Manager of the Company;
- iii) If the Report concerns the directors / auditors / shareholders of the Company, the report will be communicated to the Board of Directors of the Company;
- iv) If the Reporting concerns the members of the Board of Directors of the Company, the report will be communicated to the internal auditor, who will bring it to the attention of the Company's shareholders or, as the case may be, directly to the Company's shareholders.

The designated person shall communicate to the Whistleblower how the Report was solved, using the communication model provided by *Annex no. 5 - Communication Resolution Report*, to this Policy, within 5 (five) days from the completion of the examination (i.e. the date of signing the report prepared by the Designated Person).



### **5.5.1.5 Ranking of internal reporting**

Please note that, according to Applicable Law, your Internal Reporting may be classified in one of the following situations:

- i) The Report does not contain all the data provided in the Form (see data in the Public Interest Reporting Form provided in Annex no. 1 to this Policy), other than the identification data of the Whistleblower, and the designated Person requested completion, but the Whistleblower did not fulfil their obligation within 15 days;
- ii) The report was submitted anonymously and does not contain sufficient information on Breaches of Law to allow the report to be analysed and resolved, and the Designated Person requested its completion within 15 days, without receiving a response to this request for completion;
- iii) If the Company has communicated information on a Report and has received from the same Whistleblower a new Report with the same object, without presenting additional information justifying a different follow-up action.

The closure of the Report shall be communicated to the Whistleblower, indicating the legal basis.

If a person makes several reports with the same subject, they are linked, and the whistleblower will receive only one information. If a new report on the same subject matter is received after its submission, without submitting additional information justifying a different follow-up, it shall be closed.

The person designated with responsibility for receiving, registering, reviewing, following up and handling reports may decide to terminate the procedure if, after examination of the report, it is found to be a clear minor breach and does not require further follow-up other than closure. This is without prejudice to the obligation to maintain confidentiality, to inform the whistleblower in the public interest and is without prejudice to other obligations or other applicable procedures to remedy the breach reported.

### **5.5.2 Penalties for non-compliant reporting**

We assure you that honesty will never lead to any disadvantage. However, please note that reporting information on Violations of Law, knowing that they are untruthful, constitutes under Act No. 361/2022, contravention and is sanctioned by the National Integrity Agency with a fine from 2,500 lei to 30,000 lei, if the act was not committed under such conditions as to be considered, according to the law, a crime.





### **5.5.3 External reporting**

If you consider that your Reporting has not been effectively resolved through the internal channel or there is a risk of Retaliation, you may make the Reporting externally, addressing, as appropriate, the National Integrity Agency ([www.integritate.eu](http://www.integritate.eu)) or to the public authorities and institutions that, according to special legal provisions, receive and resolve Reports on Breaches of Law, in their area of competence.

## **5.6 Protective measures, support and reparatory measures**

We assure you that we treat seriously all information received and guarantee the confidentiality of information received through your Report, the Designated Person being bound by the obligation of confidentiality, in accordance with Applicable Law. Thus, the designated Person has the obligation not to disclose the identity of the Whistleblower and any information that allows your identification, unless this is an obligation imposed by law, in which case you will be notified, in writing, prior to disclosure, of the disclosure of the identity and reasons for disclosure of the confidential data in question. Disclosure of disclosure does not exist where disclosure would jeopardise investigations or legal proceedings.

Also, the obligation to maintain confidentiality does not apply if the Whistleblower intentionally disclosed his/her identity in the context of a Public Disclosure.

The Company ensures that the Whistleblower who reports any Breach of Law is adequately protected, under the law, against possible negative impacts, such as Retaliation, discrimination or any form of unfair treatment. According to Law nr. 361/2022, any form of Retaliation, threats of Retaliation or attempts of Retaliation is prohibited, including but not limited to:

- i** any suspension of the individual employment contract or service relationship;
- ii** dismissal or dismissal from public office;
- iii** amendment of the employment contract or service relationship;
- iv** salary reduction and change of working hours;
- v** downgrading or hindering promotion at work and professional development, including through negative assessments of individual professional performance or negative recommendations for the professional activity carried out;
- vi** the imposition of any other disciplinary sanction;



- vii** coercion, intimidation, harassment;
- viii** discrimination, creating another disadvantage or being subjected to unfair treatment;
- ix** refusing to convert a fixed-term employment contract into an open-ended employment contract, where you had legitimate expectations for a permanent post;
- x** refusal to renew a fixed-term employment contract or early termination of such a contract;
- xi** causing damage, including to your reputation, in particular on social media, or financial loss, including in the form of loss of business opportunities and loss of income;
- xii** inclusion on a negative list or database, on the basis of a sectoral or industry-wide agreement, formal or informal, which may imply that the person concerned will not, in the future, find employment in that sector or industry;
- xiii** early termination or cancellation of a contract for goods or services;
- xiv** cancellation of a license or permit;
- xv** request for a psychiatric or medical evaluation.

Also, among the protection measures established at the level of the Company, we mention:

- updating the Code of Ethics / Internal Regulation / Policies regarding the Company's suppliers and customers with aspects regarding the protection of Whistleblowers in the public interest, within disciplinary investigation procedures, and the prohibition of retaliation;
- Training all employees, including senior management, on the prohibition of retaliation;
- Sanctioning persons who have ordered, in bad faith, to take measures such as Retaliation;
- The takeover, processing and transmission of Company Reports is carried out by an employee specially trained for this purpose;
- The investigation and investigation of the facts reported by the Whistleblowers will be carried out by the designated Person and, as the case may be, by the specialized departments of the Company, avoiding any conflicts of interest and directly applying the principles and norms of the Internal Regulation / Code of Ethics of the Company.



We also inform you that if one or more of the aforementioned Retaliations apply to you, as a result of the Report, you have the possibility to challenge the measures provided for in points i) to xv) above of this section by applying to the competent court, depending on the nature of the dispute, in whose territorial jurisdiction you reside.

The National Integrity Agency provides advice and information on protection measures, rights, procedures and remedies applicable and can assist you in your protection against retaliation before any authority.

The protection, support and remedies applicable to Whistleblowers shall also apply, under the terms of the Applicable Law, to:

- a) Facilitators;
- b) third persons linked to the Whistleblower and who could suffer Retaliation in a Work-related Context, such as colleagues or relatives;
- c) legal entities owned by the Whistleblower or for whom the Whistleblower works or with whom he/she has other types of links in a Professional Context;
- d) The whistleblower who anonymously reported or publicly disclosed information on breaches but is subsequently identified and suffers retaliation;
- e) Whistleblower reporting to competent institutions, bodies, offices or agencies of the European Union.

Acts of harassment or victimisation by a person who makes use of the right to whistleblowing shall not be tolerated. It is always assumed that a whistleblower is acting in good faith. The whistleblower will not be subject to any disciplinary action as a consequence of the complaint.

This guarantee does not apply to a person who deliberately becomes aware of a problem which he is aware is not true. In such cases, the Company's management will order measures to sanction all those who deliberately make false statements.

The Company encourages the reporting of any violation of the legislation in force, of the organization and functioning regulations, of the internal regulations or of any procedure that does not meet the legal and regulatory requirements applicable to Chimcomplex S.A.

## **5.7 Protection of personal data**

The Company, as a personal data operator, in accordance with the provisions of Law no. 361/2022 and the General Data Protection Regulation no. 679/2016 ("GDPR"), will process your personal data in order to efficiently solve your Reports made under this Policy.



In this Section, the Company wishes to present in a transparent manner the purposes of processing under this Policy, which are the data subjects and personal data processed, the recipients of personal data, the transfer of data outside the European Economic Area, the period for which personal data will be stored, as well as the rights that the data subjects have in accordance with the provisions of GDPR.

### **5.7.1 Purposes of processing**

The Company processes the personal data of the Whistleblowers in order to efficiently manage and solve the Reports received, the processing being necessary in order to fulfil the legal obligations incumbent on the Company under Law no. 361/2022 (Article 6, paragraph 1, letter c of the GDPR Regulation). If the option of making oral Reports will be offered and you decide to make the Reporting orally, through the dedicated telephone line, the Company may record the conversation for its correct documentation, in which case it is necessary to express your consent for this purpose, consent that will be freely given, clearly and expressly (art. 6, paragraph 1, letter a of the GDPR Regulation).

If you do not wish to give your consent to the recording of the call, we recommend that you opt for the other methods of Reporting mentioned, respectively by submitting the Physical Report Form or by sending it to the dedicated email address.

In addition, the Company may also process these data in order to defend the Company's rights before the courts / authorities / control institutions, respectively to exercise any defences / rights or when we protect our interests against claims / complaints, in steps such as: formulating defences, written conclusions, requests, specific litigation documentation. In order to fulfil this purpose, the legal basis is the legitimate interest of the Company (Article 6, paragraph 1, letter f of the GDPR Regulation).

### **5.7.2 Data subjects and categories of data processed**

In case of a Report made by one of the persons referred to in Section 5.4. of this Policy ("*Persons who may be Whistleblowers*"), the Company will process the following personal data:

- Name and surname;
- Phone number;
- Mailing address;
- Your position in relation to the Company;



- The Voice of the Person if the Report will be made by recording the conversation;
- Signature;
- Any other personal data that can be identified within the Reporting (for example, data extracted from the description of the professional context in which the information was obtained, the description of the fact likely to constitute a Violation of Law within the Company and / or the evidence in support of the Report).

### **5.7.3 Data recipients**

The Company will not share the processed personal data with third parties, except for the relevant authorities and / or entities, but in this situation, it will be done only to ensure the purposes or to ensure compliance with legal obligations, as detailed above.

### **5.7.4 Transfer of personal data**

As a rule, the Company will not transfer the data processed under this Section outside the European Economic Area (EEA). If, in legal proceedings, the designated person is required by law to disclose the identity of the whistleblower, he or she shall inform the whistleblower in advance.

### **5.7.5 Storage period**

Personal data will be stored for the necessary period required by the applicable legislation, namely 5 years. Upon expiry of this period, the Reports and the personal data collected based on them will be destroyed, regardless of the medium on which they are kept.

### **5.7.6 Retention of processed personal data**

The Company ensures the necessary technical and organizational measures for collecting, processing and keeping data secure, including against unauthorized access and unauthorized use of data. These measures include:

- Specific IT security means: e.g. firewall filters that protect networks and IT infrastructure;



- Access to your personal data it is strictly limited to the persons in the Company who need to have access to them in order to fulfil the mentioned purposes, according to their competencies / job tasks;
- Appropriate administrative and organisational measures to ensure retention confidentiality by persons who have access to data, through training and individual assumption of responsibilities and responsibilities;
- Security of the spaces where the servers that ensure the storage of your data are kept, through specific physical security measures;
- Periodic review of data collection, processing and retention processes and procedures.

## **5.8 Annexes to the Whistleblowers Policy:**

Annex no. 1 – Public interest reporting form;

Annex no. 2 – Minutes of transcription / recording of the Reporting in the public interest;

Annex no. 3 – Special register Reporting in the public interest;

Annex no. 4 - Confirmation of receipt of Reporting;

Annex no. 5 – Communication Settlement Reporting.

This Internal Policy was approved by the management of Chimcomplex S.A. Borzești and signed on January 16, 2024.

**Chairman of the Board of Directors,**

**Stefan Vuza**

Nr. înreg.:...../.....

**FORMULAR DE RAPORTARE ÎN  
INTERES PUBLIC  
CHIMCOMPLEX S.A. BORZEȘTI  
(„Societatea”)**

Conținutul prezentului formular de raportare în interes public („**Formularul**”) este întocmit în conformitate cu dispozițiile Legii nr. 361/2022 privind protecția avertizorilor în interes public care transpune Directiva (UE) 2019/1937 privind protecția persoanelor care raportează încălcări ale dreptului Uniunii („**Legislația aplicabilă**”).

**A. DATE DE IDENTIFICARE ALE AVERTIZORULUI**

Nume și prenume:

Adresă de e-mail:

Număr de telefon:

Adresă de corespondență:

Funcția dumneavoastră în raport cu Societatea (spre exemplu: salariat, viitor/fost salariat al Societății, furnizor de servicii, voluntar, stagiar, acționar sau membru al unui organ de conducere al Societății etc.):

**B. DATE DE IDENTIFICARE ALE PERSOANEI VIZATE PRIN RAPORTARE<sup>1</sup>**

Nume și prenume:

Funcție:

Societatea/Sucursala în cadrul căruia își desfășoară activitatea:

Cum ați cunoscut Persoana vizată:

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<sup>1</sup> Persoana vizată prin raportare reprezintă persoana fizică sau juridică căreia i se atribuie încălcarea legii sau cu care persoana respectivă este asociată.

### **C. DETALII PRIVIND RAPORTAREA**

Descrierea faptei susceptibile să constituie încălcarea legii:

Contextul profesional în care ați obținut informațiile referitoare la faptă:

Probele în susținerea raportării:

Data: \_\_\_\_\_

Semnătura Avertizorului de interes public:

\_\_\_\_\_