



TOPIC		INTERNAL REPORTING PROCEDURE				
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1 OBJECTIVE

The purpose of this procedure is to ensure the Company operates in accordance with the law, to prevent and combat any Violations related to its operation, to look after the Company's interests, to create a culture of responsibility, and to regulate the process of reporting and explaining Violations. The procedure is not intended to report general problems related to work performed and not constituting Violations. The above issues should be resolved within the framework of existing professional relations or other internal regulations of the Company serving this purpose.

This procedure has been prepared based on the requirements of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and the Act of 14 June 2024 on the protection of whistleblowers.

2 RANGE

The Procedure introduces a systematic process for receiving Reports enabling all Company Whistleblowers to submit Reports via dedicated, independent communication channels , in a manner that provides protection against repressive or discriminatory actions or other types of unfair treatment that may result from such a Report;

The fact of making Reports in good faith may not result in retaliatory actions or other undesirable actions against the Whistleblower or attempts or threats to apply such actions, in particular:

- a) refusal to enter into an employment relationship;
- b) notice of termination or termination without notice of the employment relationship;
- c) failure to conclude a fixed-term employment contract or an employment contract for an indefinite period after the termination of a trial period employment contract, failure to conclude another fixed-term employment contract or failure to conclude an employment contract for an indefinite period after the termination of a fixed-term employment contract – in the event that the Whistleblower had a justified expectation that such a contract would be concluded with him/her;
- d) reducing the amount of remuneration for work;
- e) withholding promotion or being passed over for promotion;
- f) omission when granting benefits related to work other than remuneration with work or a reduction in the amount of these benefits;
- g) transfer to a lower job position;
- h) suspension from the performance of employment or service duties;
- i) transferring the current duties of the Whistleblower to another employee;
- j) an unfavourable change in the place of work or working time schedule;
- k) negative evaluation of work results or negative opinion about 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) mobbing;
- o) discrimination;
- p) unfavourable or unfair treatment;
- q) suspension of participation or omission when selecting for participation in training to improve professional qualifications;
- r) unjustified referral for medical examinations, including psychiatric examinations, unless separate provisions provide for the possibility of referring an employee for such examinations;
- s) action aimed at making it more difficult to find future work in a given sector or industry on the basis of an informal or formal sectoral or industry agreement;
- t) causing financial loss, including economic loss, or loss of income;
- u) causing other non-material damage, including infringement of personal rights, in particular the good name of the whistleblower

Whistleblowers who make a Report in bad faith or who make an unfounded Report or a Report that is in fact an abuse are not subject to the protection provided for in this procedure. Such protection is also not provided to Whistleblowers who, when making a Report, deliberately and knowingly provide false or misleading information.

The Procedure applies to all Employees of Baltic Hub Container Terminal Sp. z o.o., and is also addressed to all other persons with information on Breaches at Baltic Hub Container Terminal Sp. z o.o., including persons with the status of self-employed persons, procurators, partners and persons who are members of the management or supervisory body of the Company, including non-executive members, as well as volunteers and trainees, regardless of whether they receive remuneration, as well as persons working under the supervision and direction of contractors, subcontractors and suppliers.

This procedure also applies to Whistleblowers when they report on Violations about which they obtained information as part of an employment relationship that has already ended, as well as to Whistleblowers whose employment relationship or other relationship constituting the basis for the provision of work or services is yet to be established, where information on Violations was obtained during the recruitment process or negotiations preceding the conclusion of a contract.

Where applicable, Whistleblower protection measures also apply to persons assisting in making a Report, third parties associated with Whistleblowers who may experience Retaliation in a work-related context, such as co-workers or relatives of Whistleblowers, and persons working or cooperating with another entity that is a contractor or business partner of the Company.

3 DEFINITIONS

Administrator	Baltic Hub Container Terminal Sp. z o.o. with its registered office in Gdańsk at ul. Kontenerowa 7, 80-601 Gdańsk
Follow-up actions	actions taken by the recipient of the Report to assess the truthfulness of the information contained in the Report and to counteract the violation of law that is the subject of the Report, including through actions such as internal investigation, explanatory proceedings, initiation of an inspection or administrative proceedings, filing charges, actions taken to recover funds or closing the procedure carried out under this internal procedure for reporting violations;
Retaliatory actions	a direct or indirect act or omission in a work-related context that is caused by a Report or public disclosure and that violates or may violate the rights of the Whistleblower or causes or may cause unreasonable harm to the Whistleblower, including groundlessly initiating proceedings against the Whistleblower; retaliatory actions also include an attempt or threat of retaliatory action;
Reports channel	e-mail address, traditional mail – letter intended for reporting Violations by Whistleblowers, telephone number, personal meeting with a person from the Compliance Team;
Work related context	past, present or future activities related to the performance of work under an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions in or for the Company, within the framework of which – regardless of the nature of such activities – individuals obtain information about Violations and could experience Retaliation if such information is reported;
Violation (information about violation of law)	a reasonable suspicion regarding an actual or potential violation of the law that has occurred or is likely to occur in the Company where the Whistleblower participated in the recruitment process or other negotiations preceding the conclusion of a contract, works or has worked, or information regarding an attempt to conceal such a violation of the law;
A person helping to make a report	an individual who assists a Whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;

Person associated with the Whistleblower	a natural person who may experience retaliatory actions, including a co-worker or the closest person to the Whistleblower, i.e. a spouse, ascendant, descendant, sibling, relative by marriage in the same line or degree, a person in an adoptive relationship and his or her spouse, as well as a person in cohabitation.
Person concerned by the report	a natural or legal person, or an organizational unit without legal personality, to which the law grants legal capacity, who is indicated in the Report or public disclosure as the person who committed the Infringement or as a person with whom the person who committed the Infringement is associated;
Chairman of the Compliance Team	a person designated under this procedure, who is part of the Compliance Team, to whom information about Violations should be directed in the first instance, who analyses and qualifies Reports that do not concern the Management Board of the Company; Reports concerning the Management Board of the Company are forwarded for consideration to the Audit Committee of the supervisory board;
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 (General Data Protection Regulation);
Company	Baltic Hub Container Terminal Sp. z o.o. with its registered office in Gdańsk at ul. Kontenerowa 7, 80-601 Gdańsk
Signaller	an individual who reports or publicly discloses information about a violation of law obtained in a work-related context, including: employee, temporary worker, a person performing work on a basis other than an employment relationship, including a civil law contract, entrepreneur, proxy, shareholder or partner, a member of a body of a legal person or an organizational unit without legal personality, a person performing work under the supervision and direction of a contractor, subcontractor or supplier, trainee, volunteer, apprentice;
Reporting system	all organizational, technical and legal measures and personal data used to submit and manage Notifications;
Compliance Team	Persons responsible for receiving Reports submitted via the Reports Channel, verifying Reports that do not concern the Company's Management Board, forwarding Reports

	concerning the Company's Management Board for consideration to the Audit Committee of the supervisory board;
Audit Committee of the Supervisory Board	Persons responsible for receiving and verifying Reports concerning the Company's Management Board submitted via the Reports Channel;
Registration	providing information orally or in writing to the Compliance Team or to the Audit Committee of the Supervisory Board, if the Report concerns the Management Board of the Company, on actual or potential Violations, as well as providing information orally or in writing to the Ombudsman on actual or potential Violations;

4 RELATED DOCUMENTS

- 1 N/A - Baltic Hub Container Terminal Sp. z o.o. guidelines on counteracting mobbing (including discrimination) and sexual abuse at Baltic Hub Container Terminal Sp. zoo
1. BHCT/IODO/LCA/1.04 – Personal Data Protection Policy

5 RESPONSIBILITIES

1. Chairman of the Compliance Team - supervising compliance with this procedure; maintaining a register of Reports; analysing and qualifying Reports; forwarding information on the outcome of the explanatory proceedings to the persons indicated in this procedure; informing the employee accused of committing a violation about the Report made and informing about the verification of the Report.
2. Compliance Team - receiving and reviewing Reports that do not concern the Management Board of the Company, contacting the Whistleblower in order to obtain further data necessary to process the Report; making decisions as to the validity of the report; issuing decisions as to follow-up or preventive actions.
3. Audit Committee of the Supervisory Board – receiving and considering Reports concerning the Management Board of the Company, contacting the Whistleblower in order to obtain further data necessary to process the Report; making decisions as to the validity of the Report; issuing decisions as to follow-up or preventive actions.

6 POLICY DETAILS

6.1 Rules for handling Notifications

- Everyone has the right to report information about Violations;
- Each Report is handled objectively;
- Each Report is handled with due diligence while maintaining the highest standards and best practices;
- This procedure enables confidential reporting of Violations through easily accessible,

dedicated channels. It guarantees a fair, independent and timely review of the reported information and ensures monitoring of the results of a given Report;

- Each Report is deemed to be made in good faith, i.e. the Whistleblower reasonably believes it to be true;
- All persons to whom the procedure is addressed are obliged to fully cooperate with the persons conducting the investigation as those authorized to take such actions when they are asked/summoned to do so;
- If during the investigation it is determined that there is a reasonable suspicion that a crime has been committed, the Management Board may decide to submit a report of the suspicion of a crime to the appropriate law enforcement authorities.

6.2 How to Submit a Report

- The whistleblower should familiarise himself/herself with the content of this procedure before submitting a report;
- The text of the procedure is available on the Company's Intranet and website;
- The Whistleblower should make a Report immediately after receiving information about the Violation;
- When making a Report, the Whistleblower should have reasonable confidence in the truthfulness of the information he provides;
- False accusations and deliberate reporting of false information are unacceptable;
- Reports, with the exception of Reports concerning the Management Board of the Company, are reviewed by the Compliance Team, which consists of:
 1. **Chairman of the Compliance Team** - Director of Legal and Corporate Affairs,
 2. **Member of the Compliance Team** – Finance Director
 3. **Member of the Compliance Team** – HR Director
- The Compliance Team will be established by internal Order of the Company's Management Board.
- Reports may not be analyzed by persons about whom it appears from the content of the Infringement Report that they may be in any way negatively involved in the action or omission constituting the Infringement.
- Whistleblower can submit a report via e-mail, sending it to the following e-mail address: whistleblowing@baltichub.com or by phone at +48 58 737 79 88;
- From a Report made orally via an unrecorded telephone line or other unrecorded voice communication system, the person receiving the Report shall prepare a written record of the conversation, reproducing its exact course, and shall forward it to the Chair of the Compliance Team. The whistleblower may verify, correct and approve the note concerning the subject of the Report;
- Applications may also be submitted by post to the following address: Baltic Hub Container Terminal Sp. z o.o, ul. Kontenerowa 7, 80-601 Gdańsk with the note: "To be delivered personally – Chairman of the Compliance Team ". Applications sent by traditional post should be packed in a double envelope;
- The Compliance Team accepts anonymous Reports but reserves the right not to

respond to Reports that do not include the contact details of the Whistleblower.

- Each anonymous Report is subject to entry in the register. In the event that an anonymous Report is left without action, the Compliance Team is obliged to indicate the reasons justifying such decision.
- It is possible to report a Violation at a personal meeting with a selected person from the Compliance Team within 14 days of receiving such a request. In the case of a personal Report, with the consent of the Person making the Report, the Report is documented in the form of:
 - a) a recording of the conversation, enabling it to be searched for, or
 - b) minutes of the meeting, reproducing its exact course, prepared by the person receiving the Report. The person receiving the Report forwards the minutes to the Chairman of the Compliance Team. The whistleblower may check, correct and approve the minutes concerning the subject of the Report;
- The report should contain as detailed information about it as possible, including any documents collected to confirm the factual state (documents, photos, witnesses) that may constitute evidence in the case. In particular, the report should contain:
 - a) Data regarding the Whistleblower (name and surname, place of work, position), including contact details,
 - b) Information about the time and place of the incident,
 - c) Information about the participants in the event (persons who committed the Violation, witnesses, injured parties),
 - d) Details of the event (e.g. the course of the event, the role of its participants),
 - e) Description of the actual and potential consequences of the Violations,
 - f) Information about the actions taken by the Whistleblower to eliminate the Violation or its effects (including prior reporting, for example to superiors), if any.
- The Report form template is included in Annex 1, however the Whistleblower may use his/her own template, taking into account the scope of information required in the Report.

6.2.1 Handling of a Notification submitted via email

- Reports submitted via email are delivered to the designated email address: whistleblowing@baltichub.com;
- The Chair of the Compliance Team shall provide information on receipt of the Report to the Whistleblower no later than within 7 days from the date of receipt of the Report;
- The Compliance Team will analyze the Report immediately after collecting the information necessary to evaluate the Report;
- The Chair of the Compliance Team or another person from the Compliance Team is entitled to contact the Whistleblower in order to obtain further information necessary to process the Report;

6.2.2 Handling of a notification submitted via traditional mail – letter delivery

Notifications submitted via traditional mail are subject to the same consideration procedure as for Notifications submitted via e-mail. The only change is the form of submitting the Notification via traditional mail, i.e. letter delivery.

Reports submitted by letter are delivered to the Chairman of the Compliance Team. Persons receiving the letter are required to deliver the letter in an intact condition, on which is indicated "To be delivered personally - Chairman of the Compliance Team ". If the letter concerning the Report of Violations does not have the indication "To be delivered personally - Chairman of the Compliance Team" and the letter is addressed to the general correspondence address, then such correspondence is opened by an administrative employee and forwarded without undue delay to the Chairman of the Compliance Team. The employee who received the letter, and who is not indicated as the person who may receive the Reports, is required to keep the correspondence confidential.

6.2.3 Reports regarding the Company's Management Board

Reports concerning the Management Board of the Company are considered by the Audit Committee of the Supervisory Board of the Company. Reports concerning the Management Board of the Company are immediately forwarded by the Chairman of the Compliance Team to the Audit Committee of the Supervisory Board. Such a report is considered in the procedure of the Audit Committee of the Supervisory Board of the Company.

6.2.4 Consideration of the Application

- The Compliance Team will consider the Report, take follow-up actions and provide feedback in accordance with the principles described in this procedure without undue delay, but no later than 3 months from the date of confirmation of receipt of the Report.
- The Compliance Team verifies the validity of the Report in the Explanatory Proceedings based on the internal regulations in force in the Company and information obtained from the organizational units of the Company, taking into account the type and nature of the Report and subject to maintaining the principles of confidentiality. The explanatory proceedings are conducted in a fair and impartial manner;
- Actions aimed at explaining the reported Violations are undertaken immediately, however the final duration of the explanatory proceedings is influenced in particular by:
 - a) The nature and complexity of the case,
 - b) The need to involve people from outside the Company,
 - c) The scope of the case and the number of people involved
- If necessary, the Compliance Team may summon employees or associates of the Company who may have a connection or any knowledge of the Report, or the Whistleblower, to a meeting to provide explanations. At the request of the Compliance Team, all employees are obliged to appear at the meeting and provide documents and the necessary information in order to determine all circumstances of the validity of

the Report;

- The meetings of the Compliance Team are always recorded in the form of a memorandum. The explanations provided by the persons summoned are recorded in the form of minutes.
- After determining all the factual circumstances, the Compliance Team makes a decision as to the validity of the Report and, in the case of justified Reports, also issues a recommendation on appropriate follow-up or disciplinary actions in relation to the employee or co-worker who committed the Violation, as well as a recommendation on possible preventive actions aimed at eliminating future Violations similar to those described in the Report;
- In the absence of unanimity, the final conclusions of the Compliance Team shall be passed by a simple majority of votes and in the event of an equal number of votes, the vote of the Chairman of the Compliance Team, who votes last, shall be the deciding vote;
- The final conclusions agreed by the Compliance Team include, in particular, a description of the factual circumstances, a decision on the validity of the Report and – in the case of Reports deemed to be valid – a recommendation for appropriate follow-up and preventive actions;
- In the event of positive verification of the validity of the Notification, the Chairman of the Compliance Team:
 - a) Provides information on the outcome of the explanatory proceedings to the head of the organizational unit of the Company within which the employee or Whistleblower indicated in the Report performs their duties, or to the supervising member of the management board in a situation where the employee reports directly to a member of the management board, in order to take appropriate, subsequent disciplinary actions included in the protocol of the Compliance Team towards such person, provided for in the work regulations relevant to the employee or resulting from an individual cooperation agreement or generally applicable provisions of law,
 - b) Within 7 working days of providing the information referred to above, the Employee who is accused of committing a Violation shall be informed about the Report made and the verification of the Report;
- In the event of a negative verification of the validity of the Report and dismissal of the suspicions contained therein, the Chairman of the Compliance Team shall immediately provide the Whistleblower and the employee or member of the Management Board of the Company accused of committing the Violation with information about the Report made and about the verification of the Report.
- A whistleblower who has made a Report and whose personal data has been disclosed in an unauthorized manner, has experienced any Retaliatory Actions, discrimination or other types of unfair treatment, should immediately notify the Chair of the Compliance Team of the situation. If the analysis of the information confirms the

allegations of such a notification, the Chair of the Compliance Team shall take appropriate actions to protect the whistleblower;

- A reporting person who has been treated unfavourably by the other party to the legal relationship in a manner other than notice or termination without notice of the legal relationship because of having made a report shall be entitled to compensation in an amount not lower than the average monthly salary determined pursuant to separate provisions.
- In the case of a Report concerning the Management Board of the Company, all actions described in point 6.2.4 above are taken by the Audit Committee of the supervisory board, as appropriate.

6.2.5 Personal data protection rules

The personal data of the Reporters and the persons to whom the Reports concern (potential perpetrators, witnesses, injured parties) are protected in accordance with applicable legal regulations, including the GDPR and the Personal Data Protection Act and internal regulations in force in the Company. The Personal Data Administrator ensures an adequate level of protection of the personal data of the Reporters.

Detailed information on the processing of the Applicant's personal data by the Administrator is available in the information on the processing of personal data available on the Company's website and intranet.

The Company is responsible for fulfilling the information obligation towards all persons who submitted a Report.

Personal data processed in connection with the acceptance of the Application are stored for no longer than 3 years from the date of acceptance of the Application.

6.2.6 Registration of Submissions

Each accepted Application is subject to registration in the application register.

The Chairman of the Compliance Team is responsible for maintaining the register of reports with the regulations.

The notification register should contain at least:

- Report number,
- The subject of the violation of law,
- Personal data of the Whistleblower and the Person concerned by the report, necessary to identify these persons,
- Contact address of the whistleblower,
- Date of filing the application,
- Information about the Follow-up Actions taken,
- Date the case was completed.

The register of reports is kept in strict accordance with the principles of confidentiality.

6.2.7 Final provisions

Under penalty of professional liability, it is prohibited to:

- Obstructing and preventing the submission of Reports,
- Inducing failure to report Violations,

- Taking repressive, discriminatory or mobbing actions against the Reporting Persons, as well as any other unfair treatment of the Reporting Persons,
- Breach of confidentiality of Reports,
- Making it difficult to verify the Report, including through lack of cooperation during explanatory activities with the persons conducting these activities,
- Taking any other action that would prevent the achievement of the objectives of this procedure.

Persons designated to process Notifications are obligated to maintain confidentiality. Compliance with the provisions of this procedure does not exempt from the application of generally applicable provisions of law.

The Chair of the Compliance Team will review the procedure at least once a year and, if necessary, prepare draft amendments.

This procedure enters into force 7 days after its announcement.

Upon commencement of recruitment or negotiations preceding the conclusion of a contract, the Company shall provide information about this procedure to the person applying for employment on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of a function.

Reports of mobbing will not be considered by the Compliance Team. They should be reported directly to the Anti-Mobbing Committee operating under the Anti-Mobbing Procedure (DCT/DOC/HR/88.00) in force in the Company.

The Whistleblower also has the right to make an external report to the Commissioner for Human Rights or to a public authority if, during the verification of the Report, his or her Report was deemed unfounded and the Whistleblower still believes that a Breach has occurred in the Company.

7 ATTACHMENTS

- Appendix No. 1 – Application form template
- Appendix No. 2 – Information clause for the whistleblower
- Appendix No. 3 – Authorization to process personal data
- Appendix No. 4 – Register of notifications

8 HISTORY OF CHANGES

The table contains a history of changes made to this document.

Version	Release date	Author(s)	Brief description of changes
01	2024/10/16	Monika Skorzyńska – Szymanska Aleksandra	First version

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