

CCC GROUP INTERNAL MISCONDUCT REPORTING PROCEDURE

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I. Definitions

Other Person – a person performing certain activities for any CCC Group company based on arrangements other than an employment contract, including based on a corporate relationship, management contract, managerial contract or other similar contract or agreement, including a member of that company’s governing body serving by appointment;

Misconduct – any breach or abuse of laws or regulations binding upon the CCC Group companies, including but not limited to:

- actual or potential breach of money laundering and terrorist financing prevention laws and regulations;
- actual or potential breach of any laws or regulations which could render any CCC Group company liable under regulations governing liability of collective entities; and
- breach of any requirements in place at the CCC Group companies, including internal orders, procedures, guidelines, and instructions.

Supervising Person – a person responsible for ensuring compliance of the CCC Group companies, their Employees and Other Persons with the applicable laws and regulations, appointed by resolution of the CCC Management Board;

Employee – a person employed at a CCC Group company under an employment contract;

Procedure – this Procedure;

Line Manager – a person whose position and scope of duties within a CCC Group company’s organisational structure allows him or her to issue binding official orders to individual Employees and enforce their fulfilment;

Recipient – a person responsible for receiving and reviewing reports of Misconduct;



CCC Group – all companies comprising the CCC Group, namely CCC S.A. of Polkowice and all parties related to CCC S.A. in such a manner that CCC S.A. is their parent within the meaning of the Polish Accounting Act;

Internal Investigation – prompt actions taken to investigate a Report received by the Recipient;

Management Board – unless the context of this Procedure requires otherwise and unless it is expressly stated which CCC Group company the term ‘Management Board’ refers to, the Management Board means the Management Board of that CCC Group company to which the Report or Misconduct relates; in particular, where reference is made to the obligation to notify the Management Board of a Report or Misconduct, such notification should be made to the Management Board of the CCC Group company to which the Misconduct or Report relates;

Reporting Person – an Employee or Other Person who has become aware of and reports an actual or suspected Misconduct;

Report – a report of the risk of Misconduct.

II. Misconduct reporting

1. The purpose of this procedure is to define the rules for reporting Misconduct and for responding to Reports of Misconduct by CCC Group companies.
2. Misconduct can be reported by any Employee or Other Person who has become aware of an actual or suspected Misconduct. Misconduct may be reported anonymously.
3. Employees and Other Persons are obliged to cooperate with the Recipient and the Supervising Person in the performance of obligations arising under this Procedure.

A. Person responsible for receiving Reports

1. The Management Board of CCC S.A. appoints the Recipient and the Supervising Person by way of a resolution.
2. In the absence of the Recipient, a substitute is designated. A substitute is designated by the Recipient or, if this is not practicable, by the Recipient’s Line Manager or by the Management Board of CCC S.A.

B. Reporting

1. In order to protect the Reporting Person’s anonymity, the CCC Group provides the following channels for reporting Misconduct:
 - a) by email or by letter sent to:
 - i. to the email or postal address of, or delivered in person to, the President of the Management Board, if the reported Misconduct concerns the Recipient or the Supervising Person,
 - ii. etyka@ccc.eu or the postal address of, or delivered in person to, the Recipient (in other cases).
 - b) using a web form available on the Company’s website: <https://corporate.ccc.eu/etyka>.
2. It is at the Reporting Person’s discretion whether he or she wants to remain anonymous. Sending a message or letter containing the Reporting Person’s details (including his or her name and surname) may, however, reveal his or her identity. A Report will be investigated also where the Reporting Person has revealed his or her details.



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3. Misconduct can be reported in any other form that enables contact with the Recipient. Reporting Misconduct by a third party who is not a Reporting Person within the meaning of this Procedure does not exclude the obligation to investigate the report.
4. Depending on the information held by the Reporting Person, the Report should contain all information available to the Reporting Person concerning the circumstances of the Misconduct, such as:
 - a) the date and time of becoming aware of the Misconduct;
 - b) the date, time and place of occurrence of the Misconduct;
 - c) a description of the circumstances of the Misconduct, including the details of the person who contributed to its occurrence;
 - d) a description of the effects/impacts of the Misconduct.
5. The Reporting Person must submit with the Report any materials in his or her possession that may constitute evidence of the Misconduct.
6. If Misconduct is found, the Reporting Person should not take any remedial action on their own, unless failure to take such action:
 - a) poses a risk of infringement of third party rights and freedoms, or
 - b) may result in irreparable damage.
7. In the cases referred to in Section B.6 above, the Reporting Person will only take such steps as are necessary to remedy the Misconduct.

C. Actions taken by the Recipient

1. Save for public holidays and Saturdays, the Recipient checks whether he or she has received any Reports or whether any Reports of Misconduct have been received at the email address or mailbox specified above.
2. On the day preceding a public holiday, the Recipient should perform the check referred to above before the end of the work day. On the day following a public holiday, the Recipient should perform the check referred to above after the start of the work day.
3. If a Report has been received, the Recipient will immediately notify a competent person in accordance with Section C.7 and C.8 below and will carry out an Internal Investigation, immediately taking steps to thoroughly investigate the Report.
4. An Internal Investigation should take no longer than two business days.
5. Where a Report concerns a complex case of Misconduct, the Internal Investigation may take longer than the time limit prescribed in Section C.4 above.
6. In the course of the Internal Investigation, the Recipient, to the extent possible and permitted by law:
 - a) examines the Report;
 - b) secures any materials that could be used as evidence of the Misconduct, particularly by securing the originals of digital media and producing copies thereof, saving the scan of the Report and all collected information and documents stored on hard disks or in computer memory;



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- c) determines the unit/division of a CCC Group company where the reported Misconduct occurred and, where possible, the impact of the Misconduct on other CCC Group companies;
 - d) if necessary, depending on whom the Report concerns and subject to the Management Board's approval, notifies or consults other persons (branch managers, IT system administrator, senior management, etc.) regarding the Report;
 - e) if personal details are given by the Reporting Person, contacts that person to obtain additional information, if necessary;
 - f) prepares a report on the Report and actions taken;
 - g) assesses the risk of a breach of law, including a breach of money laundering and terrorist financing prevention laws, that could result from the reported Misconduct.
7. Upon completion of the Internal Investigation, the Recipient:
- a) provides the Supervising Person with a recommendation regarding further action to address the reported Misconduct;
 - b) if no Misconduct can be inferred from the Report, the Recipient enters the Report in the records referred to in Section H below subject to the Supervising Person's approval;
 - c) if Misconduct or the risk of a breach of law can be inferred from the Report, subject to the Supervising Person's approval, the Recipient provides the relevant Management Board with a recommendation regarding further action to address the Report and a candidate for the Supervising Person;
 - d) the recommendation will include proposed measures to be taken to minimise the risk of similar Misconduct occurring in the future and to mitigate or remedy its effects;
 - e) depending on the findings of the relevant Management Board or persons referred to in Section C.8 below, provides all necessary information to the relevant persons at the CCC Group company concerned.
8. If a Report concerns the Supervising Person, the Recipient will provide its recommendation to the relevant Management Board. In such a case, the Management Board will take all relevant actions reserved for the Supervising Person.

D. Actions taken by the Supervising Person

- 1. The Supervising Person reviews and accepts recommendations submitted by the Recipient regarding further action to address the reported Misconduct.
- 2. The Supervising Person may instruct the Recipient to perform additional checks as part of the Internal Investigation.
- 3. If the Report implies a risk of Misconduct, the Supervising Person will prepare a recommendation regarding further action to address the Report, which the Recipient submits to the relevant Management Board together with its recommendation. The recommendation should include proposed measures to be taken to mitigate the effects of the Misconduct and to minimise the risk of similar Misconduct occurring in the future.

E. Actions taken by the Management Board



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1. Having received a Report and relevant recommendations, the Management Board examines the documents received and decides how the Misconduct should be remedied and whether the Misconduct is to be reported to the relevant authorities.
2. The Management Board may instruct the Recipient or other competent persons to perform additional checks as part of the Internal Investigation.
3. The Management Board or the Line Manager may decide to take appropriate disciplinary measures or other measures provided for in applicable laws, including criminal or civil action, against the person who has committed the Misconduct.

F. Reporting to the relevant authority

If, following the Internal Investigation, the Management Board resolves to report its findings to the relevant public authorities, the Recipient will immediately forward all documents to the person designated by the Management Board in order to report the matter to the relevant authorities.

G. Protection of the Reporting Persons

1. Employees and Other Persons, including the Recipient, Supervising Person and Management Board members, will take all reasonable measures to protect the anonymity of the Reporting Person or prevent disclosure the Reporting Person's details, if such details are provided in the Report, particularly by ensuring pseudonymisation during the Internal Investigation.
2. Employees and Other Persons, including the Recipient, Supervising Person and Management Board members, will take all measures to protect the Reporting Person against any retaliation, discrimination or other unfair treatment caused by or related to making the Report, particularly where the Report contains the Reporting Person's personal details or it is possible to establish his or her identity based on the circumstances cited in the Report or established during the Internal Investigation. The measures taken may not lead to a deterioration of the Reporting Person's situation, including, without limitation, his or her work conditions or pay.
3. Any retaliation against the Reporting Person may be subject to disciplinary action initiated by the relevant CCC Group company. The company may also provide support to the Reporting Person in seeking legal protection via court action (legal or other support).
4. Employees and Other Persons, including the Recipient, Supervising Person and Management Board members, will take steps to protect the Reporting Person's personal data in accordance with the CCC Group's personal data protection policy.

H. Report records

The Recipient keeps records of Reports in electronic or paper format, in which the following data is entered following completion of an Internal Investigation:

- a) the reference number of the Report;
- b) the data specified in Section B.2 hereof;
- c) an indication whether the Misconduct has actually occurred;
- d) the method of remedying the Misconduct;
- e) if the Misconduct has been reported to the relevant authorities, the date of the report.



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I. Combining functions

1. If the same person is designated as the Recipient and Supervising Person, the provisions of this Procedure obligating the Reporting Person and the Supervising Person to cooperate will not apply. In such a case, the Recipient will perform his or her duties independently.
2. If a Management Board member is designated as the Recipient or Supervising Person, the provisions of this Procedure obligating the Recipient or the Supervising Person, as the case may be, to cooperate with the Management Board of the relevant CCC Group company will not apply if the Management Board of that company consists of one member. In such a case, the Recipient or the Supervising Person will act independently.

III. Miscellaneous

This Procedure must be construed in accordance with generally applicable laws, taking into account the guidelines contained in other internal regulations of the CCC Group.