



Local procedure

# for reporting information on breaches of law and taking follow-up actions under the provisions on protection of whistleblowers

BAYER Sp. z o.o.  
Effective date: 25.09.2024

LIMITED

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**Target group:** all employees of BAYER Sp. z o.o. and persons providing work and services under a legal relationship other than an employment relationship constituting the basis for providing work or services or performing functions, temporary employees, proxies, partners, members of the Company's body, persons providing work under the supervision and direction of a contractor, subcontractor or supplier; interns, apprentices, volunteers, entrepreneurs.

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# LIST OF CONTENTS

|   |           |
|---|-----------|
| <b>LIST OF CONTENTS</b>   | <b>3</b>  |
| <b>1. INTRODUCTION</b>  | <b>4</b>  |
| <b>2. SCOPE</b>   | <b>4</b>  |
| 2.1 Scope of procedure  | 4         |
| 2.2 Whistleblower, reports  | 5         |
| 2.3 Authorised person   | 7         |
| <b>3. RECEIVING AND FOLLOW-UP HANDLING OF REPORTS</b>   | <b>7</b>  |
| 3.1 Receiving reports   | 7         |
| 3.2 Handling reports  | 8         |
| 3.3 Registration and storage of reports   | 9         |
| 3.4 Processing of personal data   | 9         |
| <b>4. PROTECTION FROM RETALIATION AND RIGHTS AND OBLIGATIONS OF THE AUTHORISED PERSON AND OTHER PERSONS</b> | <b>10</b> |
| 4.1 Protection of whistleblowers and other persons  | 10        |
| 4.2 Rights of the authorised person   | 12        |
| 4.3 Obligations of the authorised person  | 12        |
| 4.4 Responsibilities of other persons   | 13        |

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# 1. Introduction

This procedure for reporting information on breaches of law and taking follow-up actions under the Whistleblower Protection Act (hereinafter referred to as the “**Procedure**”) sets forth the general principles and framework under which BAYER Sp. z o.o. (hereinafter referred to as the “**Company**”) receives, investigates and assesses reports made by whistleblowers and follows up on such reports, in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law (hereinafter referred to as the “**Directive**”) and the Whistleblower Protection Act of 14 June 2024 (hereinafter referred to as the “**Whistleblower Protection Act**”).

The Company is committed to observing the highest standards of transparency, integrity, professionalism and accountability.

The Company adheres to the principle of zero tolerance for breaches of law set forth in this Procedure and will act in this regard with the utmost respect for the duty of confidentiality imposed by law and with due regard for human dignity. With the above commitment in mind, the Company undertakes to:

- foster in the workplace an atmosphere in which respect for human dignity, cooperation and mutual assistance are core values;
- comply with and enforce provisions of this Procedure;
- implement measures to raise employees’ awareness of the standards of conduct to be observed.

The entry into force of this Procedure does not affect the validity of the global procedures – “Code of Conduct”, “Bayer Policy Legal, Compliance and Insurance”, and Procedure No. 2029 and others that may to some extent relate to the subject matter hereof. The foregoing does not apply to situations where certain obligations arise from provisions of the law in force, in which case this Procedure fully modifies the provisions of such procedures that are in conflict with the provisions of such procedures to the extent specified herein.

## 2. Scope

### 2.1 Scope of procedure

2.1.1 This Procedure applies to and specifies:

- a) the material scope of the Procedure;
- b) the persons designated within the Company’s structure to receive reports and take up follow-up actions, including to verify the internal report and further communicate with the whistleblower, request additional information and provide feedback to the whistleblower, the authorisation to act and the duties of such persons (hereinafter individually referred to as “**authorised person**” or collectively as “**authorised persons**”);
- c) the ways in which a whistleblower submits internal reports;
- d) the procedure for handling information on breaches of law reported anonymously;
- e) the rights and obligations of the person identified in the report as the person who has committed the breach of law, or as the person whom the person who has committed

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- the breach of law is connected with; with respect to possible unlawful conduct (hereinafter referred to as the “**person concerned**”); and
- f) the duties of another employee or person to the extent of receiving and handling reports (hereinafter referred to as the “**person involved in conducting the investigation**”).

**2.1.2. The scope of the Procedure includes breaches of law related to:**

- 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) protection of the environment;
- 8) radiation protection and nuclear safety;
- 9) food and feed safety;
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection;
- 13) protection of privacy and personal data;
- 14) security of network and information systems;
- 15) financial interests of the State Treasury of the Republic of Poland, the local government unit and the European Union;
- 16) the internal market of the European Union, including public law rules on competition and state aid and corporate taxation;
- 17) constitutional freedoms and rights of man and citizen – occurring in the relations of the individual with public authorities and unrelated to the areas indicated in items 1-16.

A “breach report” shall mean information about a reasonable suspicion of an actual or potential breach of law that has occurred or is likely to occur in the Company where the whistleblower has participated in the recruitment process or other pre-contractual negotiations, works or has worked, or in 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 breach of law.

**The Procedure does not cover reports resulting from breaches of labour law, including without limitation dissatisfaction with working conditions, organisation or management, or conflicts in the workplace. In this regard, global procedures remain in force, including without limitation to the relevant extent: Code of Conduct, Bayer Policy Legal, Compliance and Insurance, and Procedure No. 2029 and the local Procedure for Prevention of Mobbing and Discrimination.**

## **2.2 Whistleblower, reports**

### 2.2.1 Whistleblower

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- (1) The responsible person receives and considers reports submitted by the individual who reports the breach (hereinafter referred to as the “**whistleblower**”).

According to Section 4.1 of the Whistleblower Protection Act, a **whistleblower** is an individual who reports or publicly discloses information about a breach of law obtained in a **work-related context**, including:

- 1) an employee;
- 2) a temporary employee;
- 3) a person providing work on a basis other than employment relationship, including under a civil law contract;
- 4) an entrepreneur;
- 5) a proxy;
- 6) a shareholder or partner;
- 7) a member of a body of a legal entity or an unincorporated entity;
- 8) a person who performs work under the supervision and direction of a contractor, subcontractor or supplier;
- 9) an intern;
- 10) a volunteer;
- 11) an apprentice;
- 12) an officer within the meaning of Article 1(1) of the Act of 18 February 1994 on Retirement Benefits for Officers of the Police, the Internal Security Agency, the Intelligence Agency, the Military Counterintelligence Service, the Military Intelligence Service, the Central Anti-Corruption Bureau, the Border Guard, the Marshal Guard, the State Protection Service, the State Fire Service, the Tax and Customs Service and the Prison Service and Their Families (Journal of Laws of 2023, items 1280, 1429 and 1834);
- 13) a soldier within the meaning of Article 2, item 39 of the Homeland Defence Act of 11 March 2022 (Journal of Laws of 2024, items 248 and 834).

A “work-related context” shall mean past, current or future activities related to work performance under an employment relationship or another legal relationship underlying the provision of work or services or the performance of functions within or for the Company, as part of which information on the breach of law is obtained and retaliation is possible.

- (2) A report of information on a breach of law obtained in a work-related context may also be made by an individual prior to the establishment of an employment relationship or other legal relationship underlying the provision of work or services or the performance of functions within or for the Company.

### 2.2.2 Reports

- (1) The report shall include information on the name and surname of the whistleblower and the person concerned, as well as other information insofar as it is necessary to identify these persons, such as date of birth. Information on the identity of the whistleblower is assumed to be truthful. The report does not have to contain information in accordance with the first sentence if it is submitted by a person whose identity is known to the authorised person.

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- (2) For proper consideration, the report should include the following information:
- a) type of breach of law;
  - b) when the event took place (as precisely as possible) and whether the event (action/behaviour) occurred once or repeatedly;
  - c) any type of documentation confirming the event, if available. If the whistleblower does not have access to the documentation, but it is known to exist, determine what kind of documentation it is and where it is stored;
  - d) details of any further actions taken in connection with the misconduct.
- (3) The Company allows anonymous reports. If the information provided is not sufficient to evaluate the report and there is no possibility of contacting the whistleblower back, the report will not be considered. With respect to anonymous reports, the Company will not provide the whistleblower with sensitive feedback about the Company, the capital group to which the Company belongs or any persons involved.

### **2.3 Authorised person**

- (1) The position, knowledge, skills and character traits of the authorised person must not raise doubts as to ensuring the proper and impartial performance of their duties. The authorised person shall perform the duties set forth in this Procedure honestly and fairly, in accordance with the law and public decency.
- (2) Authorised persons shall be appointed and dismissed pursuant to a resolution of the Company's Management Board.
- (3) An authorised person shall not be given instructions or be influenced in any way that would impede or jeopardise the proper performance of their duties as defined under this Procedure and the law. The requirement of impartiality and confidentiality of information related to reports made under this Procedure does not affect the supervision of due performance of the authorised person's duties by their supervisor and/or further supervisors.
- (4) If, given the connection with the whistleblower or the information contained in the report, there are reasonable doubts as to impartiality of the authorised person receiving the report, they shall immediately forward such report to another authorised person.
- (5) If the report cannot be forwarded to another authorised person, the authorised person shall inform the whistleblower of this fact, additionally providing information about the right to submit a report through the external reporting system to the Ombudsman or public bodies and, if applicable, to institutions, bodies or organisational units of the European Union.

## **3. RECEIVING AND FOLLOW-UP HANDLING OF REPORTS**

### **3.1 Receiving reports**

- (1) Reports may be made in writing or orally in Polish or English:
  - a) in writing:
    - 1. via the form on the website: <https://bayerpl.whistlelink.com>

It may be necessary to disconnect from the Company's secure VPN Internet service in order for the website to display and function properly.

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b) orally:

2. via a voice message on the website: <https://bayerpl.whistlelink.com>

It may be necessary to disconnect from the Company's secure VPN Internet service in order for the website to display and function properly.

- (2) At the whistleblower's request, an oral report may be made at meeting (a face-to-face or online meeting) arranged with an authorised person within 14 days of receiving such request. In such case, with the whistleblower's consent, the report shall be documented in the form of:
- 1) recording the conversation so that it can be retrieved; or
  - 2) minutes of the meeting, reproducing its exact course.

In the case referred to in item 2), the whistleblower may review, correct and approve the minutes by signing them.

If the above deadline cannot be met for reasons attributable to the whistleblower, the authorised person shall note this fact in the records.

### **3.2 Handling reports**

- (1) The whistleblower shall be notified in writing of the receipt of the report by the Company, but no later than within 7 days from the date of receiving it. The first sentence does not apply if the identity of the reporting person is not known to the authorised person (the whistleblower has not provided a contact address to which confirmations should be forwarded).
- (2) The authorised person assesses the information contained in the report and informs the whistleblower of the results of such assessment in writing within 30 days of receiving the report. In cases that are complex in factual or legal terms, the deadline may be extended to 60 days or more, but no longer than the deadline specified in Section 3.2(6) below. Each time before expiration of the deadline, the authorised person shall notify the whistleblower in writing of extension of the deadline and the reasons for the extension.
- (3) If the report does not contain all the necessary information or data, the authorised person shall ask the whistleblower to provide it.
- (4) If, after assessment in accordance with Section 2.2(2), no unlawful conduct is identified, the authorised person shall inform the whistleblower within the period specified in Section 2.2(2).
- (5) If possible unlawful conduct is identified during the assessment, the responsible person shall, without undue delay, propose follow-up or remedial measures to the Company.
- (6) The authorised person shall inform the whistleblower in writing of the outcome of report investigation – the planned or undertaken follow-up actions and the reasons for such actions – immediately upon completion of the investigation, but no later than within 3 months from the date of confirmation of receipt of the internal report, or – if the confirmation referred to in Section 2.2(1) above is not provided – within 3 months from expiration of 7 days from the date of the internal report, unless the whistleblower has not provided a contact address to which feedback should be provided.
- (7) If a report that should have been received and considered by an authorised person has been referred to another person or Company department, it must be promptly forwarded to the authorised person for consideration in a manner ensuring confidentiality of the report content and the whistleblower's identity.



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- (8) If the authorised person receives a report that is not a report within the meaning of the Whistleblower Protection Act, they shall immediately forward it to the relevant Company department for consideration under other procedures in force at the Company. Before forwarding the report, the authorised person shall inform the whistleblower that it does not constitute a report within the meaning of the Whistleblower Protection Act, and the relevant provisions of the Act do not apply. The authorised person shall keep secret or otherwise protect information and personal data from which the identity of the person providing the data can be inferred, unless the person providing the data consents to the transfer of such information and data.
- (9) Regardless of the possibility of internal reporting, the whistleblower has the right at any time to make external reports to the Ombudsman or public authorities and, where appropriate, to institutions, bodies or organisational units of the European Union.**

### **3.3 Registration and storage of reports**

- (1) The authorised person shall maintain an electronic register of the data on reports received. The register shall contain the following data:
- a. report date;
  - b. report number;
  - c. subject of the breach of law;
  - d. personal data of the whistleblower and the person concerned, necessary to identify them, if known;
  - e. whistleblower's contact address;
  - f. information on follow-up actions taken and preventive measures implemented;
  - g. case closure date.
- (2) Personal data and other information in the register of internal reports shall be kept for a period of 3 years after the end of the calendar year in which the follow-up actions were completed, or after completion of the investigations initiated by these actions.
- (3) Access to the register in accordance with Subs. 1 and to reports and documents kept in accordance with Subs. 2 shall be limited to an authorised person only.

### **3.4 Processing of personal data**

- (1) The processing of personal data related to reports is exempted from the obligation to assess the impact of the processing of personal data on data protection.
- (2) Personal data related to reports will be processed in accordance with Article 6(1)(c) of the General Data Protection Regulation<sup>1</sup> (hereinafter: "GDPR").

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<sup>1</sup> 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).

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- (3) Special categories of personal data pursuant to Article 9(1) of the GDPR may be processed in connection with reports pursuant to Article 9(2)(e), (f) or (g) of the GDPR.
  - (4) Obligations under Articles 13 and 14 of the GDPR are fulfilled subject to confidentiality under this Procedure.
  - (5) The right of access to personal data under Article 15 of the GDPR may be granted to the data subject under Article 23 of the GDPR, subject to confidentiality with respect to the identity of the whistleblower and the identity of other persons identified in the report.
  - (6) A request for access to personal data related to reports is forwarded by the person responsible for data protection for consideration by an authorised person.
  - (7) If the authorised person determines that no data is stored in connection with the report, or if an exception to the obligation to provide such information applies, the request referred to in Section 3.4(2) above will be rejected without undue delay.
  - (8) It is the responsibility of the authorised person to inform the data subject of personal data security breaches while maintaining confidentiality under this Procedure.
  - (9) Upon receipt of a report, the authorised person shall process personal data to the extent necessary to receive the report or take any follow-up action. Personal data that is not relevant to consideration of the report is not collected, and if accidentally collected, it is immediately deleted. Such personal data shall be deleted within 14 days after it is determined to be irrelevant.
  - (10) The authorised person shall delete personal data and destroy documents related to the report after expiration of the retention period. The above shall not apply when the documents related to the report are part of the records of pre-trial proceedings or court or administrative court cases.

## **4. PROTECTION FROM RETALIATION AND RIGHTS AND OBLIGATIONS OF THE AUTHORISED PERSON AND OTHER PERSONS**

### **4.1 Protection of whistleblowers and other persons**

- (1) **No retaliation, including threats or attempts of retaliation, may be taken** against the whistleblower. “Retaliation” shall mean any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which infringes or may infringe upon the rights of the whistleblower, or causes or may cause unjustified detriment to the whistleblower, including initiating unjustified proceedings against the whistleblower.
- (2) If work has been, is being or is to be performed under an employment relationship, no retaliation shall be taken against the whistleblower, including consisting in:
  - a) refusal to establish an employment relationship;
  - b) termination of employment or termination without notice;
  - c) failure to conclude a fixed-term employment contract or a permanent employment contract after the termination of a probationary employment contract; failure to conclude a subsequent fixed-term employment contract or a permanent employment contract after the termination of a

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fixed-term employment contract, where the worker had a legitimate expectation that such a contract would be concluded;

- d) reducing the remuneration for work;
  - e) suspending promotion or being passed over for promotion;
  - f) being passed over in awarding work-related non-salary benefits or reducing such;
  - g) downgrading;
  - h) suspension from employment or service duties;
  - i) transferring the whistleblower's current duties to another employee;
  - j) an unfavourable change of the place of work or working hours;
  - k) a negative performance assessment or employment reference;
  - l) imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty;
  - m) coercion, intimidation or exclusion;
  - n) mobbing;
  - o) discrimination;
  - p) disadvantageous or unfair treatment;
  - q) withholding access to or being passed over in the process of selecting employees to participate in training for upgrading professional skills;
  - r) unjustified referral to a medical check-up, including a psychiatric check-up, unless separate provisions provide for the possibility of referring the worker to such check-ups;
  - s) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
  - t) causing a financial loss, including an economic loss or loss of income;
  - u) other non-material damage, including infringement of personal rights, in particular the whistleblower's reputation.
- (3) If work or services have been, are being or are to be provided under a legal relationship other than the employment relationship underlying the provision of the work or services or performance of the function, Section 4.1(2) shall apply accordingly, provided that the nature of the work, service or function performed does not preclude application of such an action against the whistleblower.
- (4) If work or services have been, are being or are to be provided under a legal relationship other than the employment relationship underlying the provision of the work or services or performance of function, the making of a report or public disclosure shall not constitute grounds for retaliation or an attempt or threat of retaliation, including, in particular:
- a) termination of a contract which the whistleblower is a party to, in particular concerning the sale or delivery of goods or the provision of services, withdrawal from such a contract or termination without notice;
  - b) imposition of an obligation or refusal to grant, limiting or cancelling an entitlement, in particular a licence, permit or relief.
- (5) This Section 4.1 shall apply accordingly to the whistleblower's facilitator and the person connected with the whistleblower, as well as to the legal entity or other organisational unit assisting the whistleblower or connected with the whistleblower, in particular owned by or employing the whistleblower. A "facilitator" shall mean a natural person assisting the whistleblower in the report or public disclosure in a work-related context and whose assistance should not be disclosed. A "person

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connected with the whistleblower” shall mean an individual who may experience retaliation, including a co-worker or next of kin of the whistleblower as defined in Article 115(11) of the Act of 6 June 1997 – Criminal Code (Journal of Laws 2024, item 17).

## **4.2 Rights of the authorised person**

- (1) In assessing the legitimacy of the report, the authorised person has the right to:
  - a) request proof of identity of the person concerned or the person participating in the investigation by showing proof of identity;
  - b) request information and submit or provide documents, audiovisual and digital records and other items related to the submitted report;
  - c) create electronic images, extracts, copies or duplicates of submitted or provided documents;
  - d) make copies of submitted or provided audiovisual and digital recordings;
  - e) make audio or audiovisual recordings of the whistleblower’s oral statements with the consent of the person concerned or the person participating in the investigation.
- (2) In the course of follow-up actions, including investigation, the authorised person is also authorised to request oral explanations from the person concerned and the person involved in the investigation, which the latter may refuse to give. The authorised person shall inform the above persons of this fact. The authorised person shall record the course and content of the explanations or make an audio or audiovisual recording. The protocol is signed by the authorised person and the person who submitted the explanation.
- (3) The authorized person has the right to engage other people to clarify matters within the scope of their knowledge or competence by granting further written authorizations, including the appointment and convening of a committee to clarify the matter, if necessary. This provision does not affect the obligation of confidentiality under this Procedure.

## **4.3 Obligations of the authorised person**

- (1) The authorised person shall perform their duties in person.
- (2) The authorised person shall act impartially in carrying out their duties.
- (3) The authorised person shall promptly take appropriate follow-up actions, depending on the report, i.e. to assess the truthfulness of the information contained in the report and to prevent the breach of law that is the subject of the report, in particular by undertaking an investigation.
- (4) The authorised person shall keep confidential the identity of the whistleblower, the person concerned, and the third party named in the report. The protection of confidentiality applies to information from which the identity of such persons can be directly or indirectly identified, and also to information that could lead to the disclosure of their identity, unless the whistleblower and/or the above-mentioned persons expressly consent to such disclosure, or where the disclosure is a necessary and adequate legal obligation in connection with investigations by public authorities or pre-trial or judicial proceedings by the courts, including in order to guarantee the right of defence of the person concerned.

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#### **4.4 Responsibilities of other persons**

- (1) Any person involved in investigations to determine whether there has been a breach of law is obliged to provide all possible assistance.
- (2) Any person who accesses protected information or personal data shall maintain confidentiality in accordance with this Procedure.