

**INTERNAL REPORTING REGULATIONS  
AT THE INSTITUTE OF BIOORGANIC- CHEMISTRY OF THE POLISH ACADEMY OF SCIENCES**

**§ 1.  
General provisions**

The Internal Reporting Regulations at the Institute of Bioorganic Chemistry of the Polish Academy of Sciences, hereinafter referred to as the Regulations, specify the internal procedure for reporting violations of law used at the Institute of Bioorganic Chemistry of the Polish Academy of Sciences, hereinafter referred to as "IBCH PAS" (hereinafter referred to as the procedure), as well as the rights and obligations of the reporting persons, which are regulated in the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928), hereinafter referred to as the "Act", which implements Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of EU law.

**§ 2.  
Definitions**

The terms used in the Regulations should be understood as follows:

- 1) **doctoral student of IBCH PAS** – a doctoral student referred to in item 14 letter e);
- 2) **follow-up actions** – an action taken by IBCH PAS to assess the veracity of the information contained in the report and to counteract the violation of law that is the subject of the report, in particular by conducting an investigation, initiating an inspection or administrative proceedings, bringing an indictment, taking action to recover funds or closing the procedure carried out as part of the internal procedure for reporting violations of law and taking follow-up actions or the procedure for receiving external reports and taking follow-up actions;
- 3) **retaliatory actions** – a direct or indirect act or omission in a work-related context that is prompted by a report or public disclosure and that violates or is likely to violate the rights of the whistleblower or causes or is likely to cause unjustified harm to the whistleblower, including unfounded initiation of proceedings against the whistleblower;
- 4) **information about violation of law** – information, including a reasonable suspicion regarding an actual or potential violation of law that has occurred or is likely to occur at IBCH PAS in which the whistleblower participated, e.g. in the recruitment process or other negotiations preceding the conclusion of a contract, works or worked, or in another legal

- entity with which the whistleblower maintains or maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of law;
- 5) **feedback** – information provided to the whistleblower by IBCH PAS on planned or undertaken follow-up actions and the reasons for such actions;
  - 6) **work-related context** – past, present or future actions related to the performance of work under an employment relationship or another legal relationship constituting the basis for the provision of work or services or the performance of a function at IBCH PAS or for IBCH PAS, within the framework of which information about a violation of law was obtained and there is a possibility of experiencing retaliatory actions;
  - 7) **public body** – supreme and central government administration bodies, local government administration bodies, local government unit bodies, other state bodies and other entities performing public administration tasks by operation of law, competent to take follow-up actions in the areas indicated in Article 3 section 1 of the Act referred to in § 1;
  - 8) **subject of the report** – a natural person, a legal person or an organizational unit without legal personality to whom the law grants legal capacity, indicated in the report or public disclosure as a person who has committed a violation of law, or as a person with whom the person who has committed a violation of law is associated;
  - 9) **person assisting in filing the report** – a natural person who assists the whistleblower in filling the report or making public disclosure in a work-related context and whose assistance should not be disclosed;
  - 10) **person associated with the whistleblower** – a natural person who may experience retaliatory actions, including a co-worker or the closest person to the whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997 - the Penal Code (consolidated text: Journal of Laws of 2024, item 17);
  - 11) **Director’s Representative for Reporting Violations of Law, hereinafter “Representative for Reporting”** – a person receiving the report who is organisationally independent and authorised by the Director of IBCH PAS to receive reports and take follow-up actions, including verifying the report and further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower;
  - 12) **public entity** – an entity indicated in Article 3 of the Act of 11 August 2021 on open data and re-use of public sector information (Journal of Laws of 2023, item 1524);
  - 13) **legal proceedings** – proceedings conducted on the basis of generally applicable legal provisions, in particular criminal, civil, administrative, disciplinary or public finance discipline proceedings, or proceedings conducted on the basis of internal regulations issued for the purpose of implementing generally applicable legal provisions, in particular anti-mobbing;
  - 14) **whistleblower** – a natural person who reports or publicly discloses information about a violation of law obtained in a work-related context; a whistleblower may in particular be:
    - a) an employee of IBCH PAS,

- b) a person applying for employment at IBCH PAS who has obtained information about a violation of law in the recruitment process or negotiations preceding the conclusion of a contract,
  - c) a person performing work or providing services or supplies to IBCH PAS on a basis other than an employment relationship (e.g. contractor, supplier),
  - d) a doctoral student whose scholarship or remuneration comes from IBCH PAS funds,
  - e) an intern accepted for an internship at IBCH PAS,
  - f) a volunteer performing a service for IBCH PAS;
- 15) **employer** – Institute of Bioorganic Chemistry of the Polish Academy of Sciences;
- 16) **public disclosure** – making information about a violation of law public;
- 17) **report** – an oral or written internal report or an external report submitted in accordance with the requirements set out in these Regulations or the Act;
- 18) **internal report** – a verbal or written report of a violation of law to the Director’s Representative for Reporting Violations of Law;
- 19) **external report** – a verbal or written report of a violation of law to the Commissioner for Human Rights or a public authority.

### § 3.

#### **Subject of the report or public disclosure**

The Regulations apply to **whistleblowers** who report or publicly disclose information about a violation of law (i.e. an action or omission that is contrary to law or is intended to circumvent law) concerning:

- 1) corruption,
- 2) public procurement,
- 3) financial services, products and markets,
- 4) counteracting money laundering and terrorism financing,
- 5) product safety and compliance with requirements,
- 6) transport safety,
- 7) environmental protection,
- 8) radiological protection and nuclear safety,
- 9) food and feed safety,
- 10) animal health and welfare,
- 11) public health,
- 12) consumer protection,
- 13) protection of privacy and personal data,
- 14) security of networks and IT systems,
- 15) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union,
- 16) internal market of the European Union, including public law rules on competition and state aid, and corporate taxation,

- 17) constitutional freedoms and rights of persons and citizens – occurring in the relations of an individual with public authorities and not related to the areas indicated in item 1)–16).

#### **§ 4.**

##### **The scope of whistleblower protection and the rights of the subject of the report**

1. Access to the information contained in a given report is granted to the Representative for Reporting and persons authorized by them.
2. The whistleblower and the person assisting in filling the report are ensured:
  - 1) confidentiality,
  - 2) confirmation of receipt of the report within 7 days from the date of submitting the report,
  - 3) feedback on how the report was handled, within a period not exceeding 3 months from the date of submitting the report,
  - 4) protection against retaliatory actions, including discriminatory, repressive, mobbing or other types of unfair treatment, regardless of whether the information contained in the report was confirmed or not, provided that such person had reasonable grounds to believe that the information that constituted the subject of the report or public disclosure was true at the time of filling the report or public disclosure and that it constitutes information about a violation of law.
3. The subject of the report is ensured:
  - 1) confidentiality,
  - 2) right to be heard,
  - 3) right to access the content of the report and correspondence related to the report.
4. The persons indicated in section 2 are protected only within the scope of the report filed.
5. A whistleblower who, when filling a report, does not provide contact details that allow for compliance with the information obligation, will not be provided with the information referred to in section 3 item 2.
6. Protection is provided from the moment the report is filled, regardless of whether the truthfulness of the information contained therein has been confirmed as a result of the report. The good faith of the whistleblower and the person assisting in filling the report is assessed according to the status on the day of the report.

#### **§ 5.**

##### **Reporting violations**

1. The whistleblower may report a suspicion of a violation via the following reporting channels:
  - 1) in the form of e-mail, to the e-mail address: zgloszenia@ibch.poznan.pl;

- 2) in writing, i.e. a letter written on paper, addressed to IBCH PAS (61-704 Poznań, ul. Zygmunta Noskowskiego 12/14), sent to the Representative for Reporting with an inscription “delivered personally to the addressee”;
  - 3) via a non-recorded telephone line at 61 852 85 03 ext. 1416;
  - 4) in person by meeting with the Representative for Reporting; the appointment is made via e-mail, as referred to in section 1 item 1, or in the form of written correspondence, as referred to in section 1 item 2, or by telephone;
  - 5) via the online form available at IBCH PAS.
2. Each channel is operated by the Representative for Reporting.

## **§ 6.**

### **Reporting violations concerning persons involved in handling reports**

1. In order to ensure that reports are dealt with in a fully objective and independent manner, where the report concerns a person involved in dealing with the reports, the employer shall establish alternative channels for reporting violations, and so:
  - 1) when the report concerns the Representative for Reporting or another person involved in the process of considering irregularities, except for the Director of IBCH PAS, the employer shall establish an alternative reporting channel to the Director of IBCH PAS, in the form of a letter written on paper, to the postal address of IBCH PAS, indicated in § 5 section 1 item 2 of these Regulations, with the note “delivered personally to the addressee” or,
  - 2) when the report concerns the Director, the employer shall establish an alternative reporting channel to the Chairman of the Scientific Council of IBCH PAS, in the form of a letter written on paper, to the postal address of IBCH PAS, indicated in § 5 section 1 item 2 of these Regulations, addressed to the Chairman of the Scientific Council with the note “delivered personally to the addressee”.
2. In the above situations, the provisions of the Regulations shall apply accordingly.

## **§ 7.**

### **Access to reports. Report content**

1. The report, as well as correspondence between the whistleblower and the Representative for Reporting, are excluded from registration, posting and sending in accordance with the principles of correspondence circulation and office activities in force at IBCH PAS.
2. Consideration of the report, including correspondence with the person filling the report, is documented in the report register referred to in § 9 of these Regulations, administered by the Representative for Reporting.
3. Access to the report is granted only to authorized persons, and the properly marked correspondence referred to in section 1 is not opened by employees of office points and

secretariats, but is forwarded directly to the person receiving the report, referred to in § 8 section 1.

4. The report should include in particular:
  - 1) whistleblower data, i.e. name, surname,
  - 2) date and place of preparing the report,
  - 3) data of the persons who violated law, i.e. name, surname, position, place of work (if possible),
  - 4) description and date of violation,
  - 5) evidence to support the violations indicated in the report,
  - 6) contact details of the whistleblower depending on the chosen communication channel.
5. The reports referred to in § 5 section 1 are entered into the report register by the person receiving the reports referred to in § 8 section 1.
6. The telephone report referred to in § 5 section 1 item 3 is documented in the form of a conversation protocol reproducing the exact course of the conversation.
7. The principles for receiving visitors at IBCH PAS facilities shall apply accordingly to the receipt of reports referred to in § 5 section 1 item 4. The meeting with the whistleblower shall be attended by the person receiving the report referred to in § 8 section 1 of the Regulations.
8. Anonymous reports shall not be accepted.

## **§ 8.**

### **Director's Representative for Reporting**

1. The person accepting the report is the Representative for Reporting appointed and dismissed by the Director of IBCH PAS.
2. Information about the appointment or dismissal of the Representative for Reporting is provided on the IBCH PAS website and sent to official e-mail boxes (at IBCH PAS).
3. In the event of the absence from work of the person referred to in section 1 or the inability to perform their official duties, the Director of IBCH PAS may appoint a Deputy Representative for Reporting.
4. The persons indicated in sections 1 and 3 submit a declaration of confidentiality and impartiality.
5. The Representative for Reporting supervises the implementation of solutions enabling reporting in a safe, confidential and legal manner.
6. The Representative for Reporting supervises the process of receiving and considering reports in accordance with these Regulations and the provisions of law.
7. The employer entrusts the Representative for Reporting, and in the case referred to in section 3, their Deputy, with the implementation of activities related to receiving reports from whistleblowers and taking all follow-up actions described in the Regulations. This entrustment is made by means of a written authorization.

8. The Director of IBCH PAS may appoint a separate representative for reporting violations of law for the Institute and a separate representative for reporting violations of law for PCSS.

## **§ 9.**

### **Receiving reports. Report register**

1. The person receiving the report is obliged to prepare a report receipt protocol, which is attached to the files. The report is registered in the report register referred to in section 5. The protocol is attached to the files in the report register.
2. The Representative for Reporting informs the whistleblower about the receipt of the report within 7 days of its receipt. The information is sent to the correspondence/contact address indicated in the report.
3. The deadline for providing feedback to the whistleblower cannot be longer than 3 months from the date of confirmation of receipt of the report.
4. If the report does not indicate an address enabling correspondence with the whistleblower, information activities related to confirmation of receipt of the report and providing feedback are not carried out.
5. The Representative for Reporting keeps a register of received internal reports.
6. The register of internal reports (hereinafter referred to as the “report register”) is kept in an electronic system and contains:
  - 1) the report identification number assigned in the system,
  - 2) the subject of the violation of law,
  - 3) personal data of the whistleblower and the subject of the report, necessary to identify these persons,
  - 4) contact address of the whistleblower,
  - 5) date of filing the report,
  - 6) information on the follow-up actions taken,
  - 7) date of completion of the case.
7. The controller of personal data collected in the report register is IBCH PAS.
8. Paper documentation concerning the report may be digitally reproduced and then entered into the IT system intended for handling reports, provided that such a system is created or made available at IBCH PAS.
9. Paper documentation concerning the report is kept in sealed cabinets.
10. Documents relating to the report, if they are in the form of electronic files, may be stored on official accounts by persons authorised by the Representative for Reporting, in a manner that ensures their confidentiality and prevents third parties from reading them. All files must be encrypted and password protected.

11. Personal data and other information in the register of internal reports are kept for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or after the proceedings initiated by these actions were completed.

## **§ 10.**

### **Follow-up actions**

1. The Representative for Reporting analyses the reports made by the whistleblower and then:
  - 1) if the subject of the report is complex and requires explanation, the matter shall be settled in accordance with sections 2–10 of this paragraph;
  - 2) if the report does not require further action, the report is resolved and the whistleblower and the Director of IBCH PAS are informed about its results;
  - 3) if the report does not concern IBCH PAS, the Representative for Reporting prepares a note and passes on the information in this regard to the whistleblower;
  - 4) if the report does not constitute an internal report within the meaning of the Regulations, in particular if it is subject to handling in separate procedures referred to in the Act – the Representative for Reporting shall forward the case for handling in the appropriate procedure, and if this is not possible – the Representative for Reporting shall provide information about this to the whistleblower.
2. If the subject of the report requires special knowledge or explanations, the Representative for Reporting may appoint a Team to explain the report, hereinafter referred to as the “Team”, chaired by the Representative for Reporting.
3. The obligations of the Representative for Reporting include:
  - 1) removal of personal data from the report that is clearly not relevant to the consideration of a specific report,
  - 2) establishing the procedure and schedule of the Team’s work,
  - 3) proposing actions necessary to clarify the report,
  - 4) summary of the Team’s work, documented in writing.
4. Team members are required to submit a declaration of impartiality and confidentiality regarding the content of the report and the results and course of work.
5. If it is justified by the results of the explanatory actions carried out, the Representative for Reporting and, if a Team has been appointed, together with the Team, develops a follow-up action plan and submit the plan to the Director, while maintaining the confidentiality requirements set out in the Regulations.
6. The follow-up action plan should define specific tasks, assign responsibility for their execution to specific IBCH PAS employees or organizational units and specify the deadline for completing the tasks.
7. Follow-up actions may include, among others:
  - 1) initiation of disciplinary proceedings,
  - 2) developing new or changing internal regulations,



- 3) conducting an audit,
  - 4) conducting an inspection,
  - 5) conducting training.
8. Upon receipt of the follow-up action plan, the Director of IBCH PAS instructs the relevant persons or organizational units to implement the specified follow-up actions.
  9. If, as a result of the report, there is a reasonable probability that the event constitutes an offence or crime, the Director of IBCH PAS shall forward the report to the law enforcement authorities.
  10. In the event that the report concerns the Director of IBCH PAS, the actions referred to in this paragraph shall be undertaken by the Chairman of the Scientific Council.

#### **§ 11.**

##### **Procedure update**

1. Information regarding the internal procedure for reporting violations, regulated in these Regulations and the requirements for reporting are published and continuously updated in the form of electronic correspondence sent directly to employees.
2. The Representative for Reporting is responsible for preparing and updating the information referred to in section 1.

#### **§ 12.**

##### **Personal data**

1. Personal data contained in reports is processed in accordance with the employer's Personal Data Security Policy, which specifies the method of protecting personal data, including in particular the data of persons making reports and subjects of the reports, in accordance with the provisions on the protection of personal data, in particular the GDPR and the provisions on the protection of persons reporting violations of law.
2. The Representative for Reporting is obliged to supervise that all personal data identifying the whistleblower is placed in the report register separately, in a subdirectory designated for this purpose in the catalogue of a given case. This may mean the need to anonymize or possibly pseudonymize any other documents contained in the appropriate subdirectories (e.g. in the scope of the report content, the content of the reports created, etc.).
3. The controller of personal data transferred as part of the reports is IBCH PAS. The controller acts through the Representative for Reporting.
4. The controller ensures that access to personal data contained in the report is granted only to persons authorized by them, in writing, to process personal data, and authorized persons have undertaken to maintain the confidentiality of information and personal data

obtained as part of the tasks entrusted to them related to handling whistleblowers, i.e. receiving, verifying reports, taking follow-up actions.

5. The controller informs the indicated whistleblower, the subject of the report, the persons indicated in the report, about the principles of protection of their personal data. Information clauses for the whistleblower, the person indicated in the report and the subject of the report are available on the IBCH PAS website at <https://portal.ichb.pl>, in the tab "Home Page" → "For Employees", in the catalogue "Regulations" and in the tab "Home Page" → "Protection Standards" in the catalogue "Whistleblower Protection", and with the Representative for Reporting.
6. The obligation to obtain the whistleblower's consent to disclose their identity does not apply where disclosure is a necessary and proportionate obligation resulting from legal provisions in connection with explanatory proceedings conducted by public authorities or preparatory or judicial proceedings conducted by courts, including in order to guarantee the right to defence of the subject of the report.
7. The controller discloses the whistleblower's data to the subjects of the report or third parties indicated in the report, if the whistleblower has consented to the disclosure of their identity or if the whistleblower has not met the requirements specified in Article 6 of the Act on the protection of whistleblowers.
8. The controller ensures the implementation of the rights of persons whose data is processed as part of handling whistleblower reports, indicated in the content of the information clause addressed to the whistleblower, the subject of the report and the person indicated in the report, subject to section 9.
9. The implementation of certain rights of data subjects is subject to the limitations referred to in Article 8, sections 5 and 6 of the Act:
  - 1) the controller does not inform the persons whose data is processed on the basis of Article 14 of the GDPR (the subject of the report and the person indicated in the report) about the source of personal data, unless the whistleblower does not meet the conditions indicated in Article 6 of the Act on the protection of whistleblowers or has given explicit consent to such transfer;
  - 2) as part of the exercise of the right of access to personal data, the controller does not provide information about the source of the data, unless the whistleblower does not meet the conditions indicated in Article 6 of the Act on the protection of whistleblowers or has given express consent to such transfer.
10. Personal data processed within the internal reporting system will be stored for a period of 3 years from the end of the calendar year in which the follow-up actions were completed or after the completion of the proceedings initiated by these actions.
11. The controller does not collect personal data that is not necessary to consider the report. The controller deletes personal data collected accidentally.

### **§ 13.**

#### **Internal report**

1. The whistleblower has the right to report specific violations of law, listed in the Act, to the Commissioner for Human Rights or the public authority competent for a given category of irregularities, and, where appropriate, to the institutions, bodies or organizational units of the European Union, bypassing the procedure provided for in these Regulations, in particular when:
  - 1) within the period of 3 months from receipt of the report provided for providing feedback, the employer does not take follow-up action or does not provide feedback to the whistleblower,
  - 2) the whistleblower has reasonable grounds to believe that the violation of law may constitute a direct or obvious threat to the public interest, in particular there is a risk of irreversible damage,
  - 3) the whistleblower has reasonable grounds to believe that making an internal report will definitely expose them to retaliatory action, or
  - 4) in the case of an internal report, there is little likelihood of effective counteraction of the violation of law by the employer due to the specific circumstances of the case.
2. The whistleblower may make an external report without first making an internal report.
3. A report submitted to a public body without following the procedure specified in the internal reporting regulations does not result in depriving the whistleblower of protection.

### **§ 14.**

#### **Final provisions**

1. All persons employed at IBCH PAS and IBCH PAS doctoral students are obliged to know the principles set out in the Regulations.
2. A person applying for a job based on an employment relationship or another legal relationship constituting the basis for the provision of work or services or the performance of a function, or a future doctoral student of IBCH PAS, is provided with information on the internal reporting procedure with the commencement of recruitment or negotiations preceding the conclusion of a contract.
3. In matters not regulated by these Regulations, the provisions of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928) shall apply.
4. The Regulations were subject to consultation with representatives of IBCH PAS employees and are posted on the notice board.
5. The Regulations shall enter into force 7 days after the date of their publication.

APPROVED BY

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REPRESENTATIVE OF EMPLOYEES

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