



Whistleblowing Procedure & Protection

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1 Objectives

The reputation of GreenChem and the trust of its customers and business partners are all based on integrity and compliance with legislation and regulations. Especially our employees and business partners are a valuable source of information which can help to identify misconduct and non-compliance.

Timely notification concerning any misconduct is crucial in order to avoid or mitigate that GreenChem and/or Agrofert suffers major loss and harm, either financially or regarding their reputation.

Thus, if a Whistleblower observes or becomes aware of an actual or potential misconduct or infringement of internal rules or a violation of any laws (including the EU law) whether committed by GreenChem employees or by any GreenChem business partner, a Whistleblower is required to speak-up and report the circumstances to the Compliance Officer.

In order to allow for a secure way of reporting of misconduct and in addition to the in-person reporting and reporting via post, GreenChem has introduced a Whistleblowing Hotline, which is a reporting mechanism that facilitates reporting by the Whistleblowers, including anonymous reporting.

In an effort to make speaking-up even more convenient and safer, the new reporting-line which is called "Tell GreenChem" was implemented. Reports in "Tell GreenChem" can exclusively be made online and directly in the system ensuring anonymity of the Whistleblower.

In order to avoid any misunderstandings, it should be noted that the objective new reporting-line is a tailor-made solution for GreenChem, which exists independently of the Agrofert "Tell Us" tool.

The system fully complies with the new requirements of the EU-Whistleblower Directive (Directive EU 2019/1937) and guarantees fullest confidentiality and technical protection of information provided by Whistleblowers. Reports can still be made anonymously in which case Whistleblower's identity is not being tracked.

2 Definitions

GreenChem means the GreenChem group of companies.

Agrofert means AGROFERT, a.s.

Whistleblower means any third party, including but not limited to the current and former employees, shareholders, interns, job applicants, trainees, sub-contractors or any other business partners reporting an actual or potential misconduct or infringement of internal rules or a violation of any laws (including the EU law).

3 General provisions

“Tell GreenChem” is available to the business partners and employees of GreenChem, as well as all third parties, such as clients, contractors, vendors, and others.

Tell GreenChem is run by the Compliance team and is designed, established and operated in a manner that ensures the completeness, integrity and confidentiality of the information reported by any Whistleblower.

Tell GreenChem allows for reports or questions in relation to any kind of illegal, immoral or otherwise questionable behaviour, independently of the current position of the Whistleblower and without expectations of reward or another personal benefit.

In compliance with the Whistleblower Directive, Tell Us is especially open for following Ethics-related concerns:

1. Any violations of internal policies (in particular, GreenChem Ethics Policy).
2. Any breaches of EU and other applicable law: in particular, related to public procurement, financial services, products and markets, the prevention of money laundering and terrorist financing, product safety, protection of the environment, public health, consumer protection, protection of privacy and personal data, competition law, capital markets law, etc.
3. Anti-Bribery & Corruption
4. Breach of Confidentiality
5. Competition Law
6. Finance Crime
7. Conflict of Interest
8. Data Privacy
9. Fraud & Theft
10. HR Compliance (Harassment, discrimination, etc.)
11. Trade Compliance

In line with the new requirements of the Whistleblower Directive, it can also be used for reports in the following areas where existing reporting channels still remain open and are recommended to use.

- HSE
- Environmental damage

A report to “Tell GreenChem” can be made in various languages.

4 Principles

4.1. Anonymity and Whistleblower protection

Every report received via Tell GreenChem is treated confidentially and passed on to others only on the basis of the “need-to-know” principle, in case of overriding legitimate interest and only to the extent this is necessary and permissible.

Whistleblowers can reveal their identity, or they can choose not to do so. Either way, the identity of the Whistleblowers is under special protection.

In case the Whistleblower chooses to reveal his/her identity, the Whistleblower’s identity is only

disclosed on the basis of the “need-to-know-principle” in case of overriding legitimate interest and only to the extent this is necessary and permissible.

For anonymous reports/questions submitted to Tell GreenChem, a further assurance is given that the anonymity of the Whistleblower will be preserved.

4.2. Bona fide rule

GreenChem does not accept any retaliation against the Whistleblowers. Employees who are retaliating against the Whistleblowers in relation to their report are seriously violating LAT Nitrogen’s ethics principles and will be disciplined accordingly.

Therefore, special protection is given to employees in their capacity as Whistleblowers. Acting as a Whistleblower does not lead to any restriction in terms of career, income or other professional development possibilities, or to any other repressive measures as long as the whistleblowing-related information was given in good faith, meaning that the Whistleblower is sure or has reasonable grounds to believe that the provided information is true and that an infringement of law and/or internal rules has taken place.

The Whistleblowers will also not face any negative consequences in cases, where the whistleblowing-related information turns out to be incorrect afterwards or that no infringement/misconduct in fact has taken place. Important is that the whistleblowing-related information was given in good faith. It is not expected of the Whistleblower to search for evidence him/herself or personally solve the incident. The responsible persons of the GreenChem Compliance team will coordinate and manage the investigation.

4.3. Zero tolerance

If, following examination of information received, it is found that an employee, lease personnel or personnel of a subcontractor engaged is actually guilty of misconduct, this will have consequences under employment law or the underlying contractual relationship, depending on the seriousness of the misdemeanor.

4.4 Data protection

The implementation and operation of Tell GreenChem is in line with applicable data protection laws and complies in particular with the obligations as set forth in the Data Protection Procedure of GreenChem, published on our website.

5 How to access the Whistleblower Hotline

Tell GreenChem is accessible at [home-speakup-reporting](#)

6 Management of reports received via the Whistleblower Hotline

GreenChem is committed to take every reported or suspected violation most seriously. We will acknowledge the receipt of the report submitted to Tell GreenChem within seven days of the receipt.

GreenChem will handle and investigate every report received via Tell GreenChem in accordance with applicable legal requirements and internal rules

Latest within three months from the acknowledgment of receipt, GreenChem will provide feedback to the Whistleblower as legally possible and reasonable describing the action envisaged or taken following the report. If appropriate action still needs to be determined, the Whistleblower will be informed accordingly.

GreenChem will keep the records for every report received for no longer than necessary and proportionate to comply with the applicable EU laws, including the Whistleblower Protection Directive.

7 Revision Information

This is the first version of this document.

8 Related Documents

Compliance Policy GreenChem

Data Protection Procedure GreenChem
