

Regulations

concerning acceptance of internal notifications and follow-up of such notifications in force at DB Cargo Polska S.A.

§ 1

General Principles

(1) These "Rules and Regulations on acceptance and follow-up of internal notifications binding at DB Cargo Polska S.A.". (hereinafter: "Regulations") shall determine the procedure for acceptance of internal notifications regarding information of violations of law at DB Cargo Polska S.A. (hereinafter: "the Company"), as well as the follow-up of such reports.

(2) Identifying irregularities in the Company's operations and taking actions

to eliminate them and mitigate risks at all levels of the Company's organizational structure is of vital importance to the Company. The process of receiving and dealing with reports containing information on irregularities is of key importance to the Company from the point of view of proper and safe management of the Company.

(3) The whistleblower acceptance regulations implemented at the Company allow all whistleblowers of the Company to make reports through specially dedicated and independent channels of communication in a manner that ensures protection from retaliation that may result from such reporting.

(4) The procedure is intended to establish transparent rules for disclosing cases of irregularities, taking appropriate corrective action in connection with violations that have occurred, and protecting the whistleblower.

(5) The procedure applies to a whistleblower who makes an internal report in a work-related context, regardless of the legal relationship underlying the provision of his/her work.

(6) The protection provided by the procedure shall apply to the whistleblower from the moment of making an internal report, provided that the whistleblower had reasonable grounds to believe that the information that is the subject of the internal report is true now of making the report and constitutes information about a violation of the law.

(7) The protection provided by the procedure shall not apply to a whistleblower who knowingly makes an internal notification, knowing that a violation has not occurred (bad faith).

(8) A whistleblower may in any case make an external notification without first making an internal notification.

(9) External reports shall be accepted by the Ombudsman or other public body whose jurisdiction includes taking appropriate follow-up action covering the subject of the report. Where appropriate, external notifications shall also be made to institutions, bodies, or organizational units of the European Union.

(10) All information on making external notifications with a reference to the websites of public bodies accepting such notifications are included on the Intranet under "External notifications."

(11) If the violation of the law can be effectively remedied within the organizational structure of DB Cargo Polska S.A., you are encouraged to make an internal notification.

§ 2

Definitions:

Whenever the Regulations refer to:

- 1) Commission - it shall be understood as a designated organizational unit, consisting of 3 impartial commission members, whose tasks include receiving internal reports, including requesting additional information from the whistleblower if necessary, conducting investigations, as well as following up on reports. The commission consists of: Chairperson in the person of Barbara Solarska, and members of the commission in the persons of Klementyna Lisiecka and Dariusz Kańtoch;
- 2) Rules and Regulations - it shall be understood as these Rules and Regulations on acceptance of internal notifications and follow-up of such notifications in force at DB Cargo Polska S.A.
- 3) Company - it shall be understood as DB Cargo Polska S.A. with its registered office in Zabrze at ul. Wolności 337;
- 4) whistleblower - it shall be understood as a natural person who makes a notification of a violation of the law in a work-related context, regardless of the position held, form of employment or cooperation.
- 5) follow-up action - this is understood as the action of assessing the veracity of the information contained in the internal report and countering the violation of the law, in particular by conducting an investigation, initiating an inspection or other proceedings under the law, or dismissing the report.
- 6) retaliatory action - means a direct or indirect act or omission in a work-related context that is caused by an internal report and that violates or may violate the whistleblower's rights or causes or may cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower.
- 7) information on a violation of law - means information, including a reasonable suspicion of an actual or potential violation of law that has occurred or is likely to occur at DB Cargo Polska S.A., of which the whistleblower became aware in a work-related context, or information concerning an attempt to conceal such a violation.
- 8) feedback - it shall be understood as the provision of information to the whistleblower about the planned or undertaken follow-up actions and the reasons for such actions.
- 9) work-related context - it shall be understood as past, present or future work-related activities in which information about the violation of the law was obtained and there is a possibility of experiencing retaliation.
- 10) person affected by the report - it means an individual, legal entity or unincorporated organizational unit identified in the internal notification as the person who committed the violation of the law, or as a person with whom the person who committed the violation of the law is associated.

11) person assisting in the filing - means an individual who assists a whistleblower in an internal filing in a work-related context and whose assistance should not be disclosed.

12) person related to the whistleblower - means an individual who may experience retaliation, including a co-worker or family member of the whistleblower.

13) internal report - means an oral or written internal report made in accordance with this procedure.

§ 3

Subject of the report

(1) The subject of an internal notification may be acts or omissions that are unlawful or intended to circumvent the law concerning:

- 1) corruption.
- 2) public procurement.
- 3) financial services, products and markets.
- 4) anti-money laundering and financing of terrorism.
- 5) product safety and compliance.
- 6) transportation 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 information and communication systems.

The violations of the law are referred to in these regulations as "infringement" or "violation".

§ 4

Methods of making internal notifications

(1) Persons authorized by DB Cargo Polska S.A. to receive are members of the Commission and the Company's Ethics Officer (Ombudsman): legal counsel Bożena Łuszczynska.

(2) The whistleblower may make an application as follows:

(a) electronically via e-mail address: compliance-dbcargoPL@deutschebahn.com;

b) at the request of the whistleblower submitted to one of the members of the Commission, an internal notification may also be made during a meeting with the participation of at least 2 members

of the Commission, organized within 14 days of receipt of such request. Minutes shall be taken of the acceptance of the notification with the consent of the whistleblower by the Commission member present at the meeting. The whistleblower may verify, correct and approve such minutes.

(3) For reliable verification of the notification and effective follow-up, the notification should contain at least:

1) personal data of the whistleblower and the person who is the subject of the notification.

2) contact address for the whistleblower.

3) as accurate as possible description of the subject of the violation, including the approximate period of occurrence of the violation.

4) the name of the organizational unit of the Company to which the notification relates.

5) description of the work-related context that made it possible to notice the reported violation.

6) indication of the reasonable grounds that made it possible to conclude that the information about the violation is true.

(4) The purpose of providing the information referred to in paragraph 3, item. 2) above, is to enable the whistleblower to be contacted to confirm the receipt of the report and in the event that it is necessary to obtain additional information from the whistleblower that was not indicated by him in the report in order to process the report.

(5) An internal report can also be made anonymously by forwarding the report to the e-mail address: compliance-dbcargoPL@deutschebahn.com.

(6) Internal reports made anonymously, containing information that is obviously unreliable or of unverifiable content, will not be considered.

(7) Within 7 days of receiving an internal notification, the Commission shall provide the whistleblower with an acknowledgement of receipt of the notification, unless the whistleblower has not provided a contact address to which the acknowledgement should be forwarded.

(8) Each member of the Commission shall be trained in the acceptance and follow-up of reports, legal developments, and shall be obliged to maintain secrecy regarding the information and personal data he has obtained during his activities. The Ethics Ombudsman is also obliged to maintain secrecy regarding the information and personal data he has obtained during his action.

§ 5

Initial verification of the application

(1) Once an application is received, it is reviewed in accordance with the rules set forth in the Regulations by the Commission.

(2) Upon receipt of an application, the Commission shall perform a preliminary verification of the application by determining whether the application meets the conditions set forth in these Regulations. If there is a need to supplement or clarify the information contained in the internal notification, the Chairman of the Commission shall contact the whistleblower, if possible.

(3) The Commission may decide not to investigate if:

(a) the notification is obviously unfounded it does not meet the definition of a violation of the law or contains obviously unreliable, false information.

b) it is impossible to obtain the information necessary for the investigation.

In such a case, the Commission shall leave the notification unprocessed. In the situation referred to in paragraph 3, the Commission shall note the circumstance of receipt of information through the infringement reporting channel and make a note that the information received does not constitute a notification within the meaning of the Regulations, and, consequently, is not subject to recognition.

(4) The Commission may refrain from considering a notification that is the subject of an earlier notification by the same or a different whistleblower, if it does not contain significant new information on violations compared to the earlier notification. The Commission shall inform the whistleblower of leaving the internal notification unprocessed, stating the reasons, and in the case of a subsequent internal notification, it shall leave it unprocessed and not inform the whistleblower.

(5) If the internal notification meets the conditions referred to in point 2, and the content of the internal notification justifies the initiation of an investigation, the Commission shall take steps to clarify all the circumstances contained in the notification.

(6) A member of the Commission may not be the person who is the subject of the report, a person who is the whistleblower's direct superior, or a person who is directly subordinate to the whistleblower. These persons shall be excluded from the composition of the commission when considering the case arising from the notification indicated in the first sentence.

(7) In a situation where, in the opinion of a member of the Commission, a circumstance arises that may impinge on his impartiality, he may request the Company's Board of Directors to exclude him from the work of the Commission in the ongoing investigation.

(8) In the event that the circumstance referred to in paragraph 7 occurs, the Company's Management Board shall appoint another employee of the Company as a member of the Commission.

§ 6

Consideration of applications and follow-up

(1) After clarifying the totality of the circumstances contained in the notification, the Commission shall decide on the legitimacy of the notification and indicate recommendations for follow-up actions.

(2) The Commission shall consider the notification, follow up with due diligence, and provide feedback to the whistleblower no later than 3 months from the acknowledgement of the notification or, if no acknowledgement is provided to the whistleblower, 3 months from the expiration of 7 days from the notification. The feedback shall include information on whether a violation of the law has been found and what measures, if any, have been or will be applied in response to the found violation of the law.

(3) The Commission shall not provide the whistleblower with feedback if the whistleblower has not provided a contact address to which such information should be provided.

(4) The Commission shall verify the legitimacy of the notification in the investigation procedure based on the evidence gathered, including explanations, documents, information obtained from the Company's organizational units, considering the type and nature of the notification and subject to confidentiality rules. The investigation shall be conducted in an impartial manner.

(5) The Commission shall have the right to appoint persons with appropriate knowledge and qualifications to participate in the investigation, including representatives of other organizational units of DB Cargo Polska S.A. and the whistleblower's supervisor. These persons shall be obliged to maintain confidentiality, apart from persons on whom this obligation is imposed under the provisions on professional secrecy.

(6) When necessary, the Commission may summon any person performing work for DB Cargo Polska S.A. to provide explanations. Persons summoned are obliged to appear and present all information and documents in their possession that may enable them to establish the circumstances of the violation indicated in the internal notification.

(7) The meetings of the Commission shall each time be recorded in the form of an official note. Explanations made by the summoned persons shall be recorded in the form of minutes.

(8) After determining the totality of the facts, the Commission decides on the legitimacy of the notification, and in the case of legitimate notifications also makes recommendations on appropriate corrective or disciplinary action against the employee or co-worker who committed the violation, as well as a recommendation on possible preventive measures to eliminate violations like those described in the notification in the future.

(9) In the absence of unanimity, the final conclusions of the Commission shall be adopted by a simple majority of votes, and in the event of a tie, the vote of the Chairman of the Commission shall be decisive.

(10) The Commission shall conclude its work on the consideration of the notification with a report containing a determination of the facts, a description of the violation of the law and, if applicable, the legal basis, as well as the final conclusions agreed upon by the Commission, a decision on the merits of the notification and, in the case of notifications deemed meritorious, recommendations on measures that may be applied in the event of a violation of the law. The report shall be forwarded by the Commission to the Board of Directors.

(11) If the feedback provided in accordance with § 6(2) did not include the information indicated in § 2(8), the Commission shall provide the whistleblower with supplementary feedback including such information.

(12) The Commission shall follow up with due diligence and with full confidentiality of the identity of the whistleblower.

§ 7

(1) After the investigation, the Company's Board of Directors, based on the report received, shall decide on the measures to be applied

in case of confirmation of a violation of the law. It is possible to:

(a) to take internal measures to remove the consequences of the violation and prevent such violations from being committed in the future,

b) ordering measures to secure assets and minimize any damage that may have occurred,

(c) to make a notice of suspected crime or suspected misconduct,

d) notifying a public administration body, if required by law,

e) reporting a data protection violation to the President of the Office for Personal Data Protection.

§ 8

Protection of the whistleblower

- (1) No retaliatory actions or attempts or threats of such actions may be taken against the whistleblower.
- (2) Prohibited retaliatory actions include:
 - 1) refusal to establish an employment relationship.
 - 2) termination or termination without notice of the employment relationship.
 - 3) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of a probationary employment contract.
 - 4) failure to conclude another fixed-term employment contract.
 - 5) failure to conclude an employment contract for an indefinite period after the termination of a fixed-term employment contract - if the whistleblower had a legitimate expectation that such a contract would be concluded with him.
 - 6) reduction in the amount of salary for work.
 - 7) withholding of promotion or omission from promotion.
 - 8) omission from the award of work-related benefits other than salary or reduction in the amount of such benefits.
 - 9) transfer to a lower job position.
 - 10) suspension from work or official duties.
 - 11) transfer to another employee of the whistleblower's previous duties.
 - 12) unfavourable change in the place of work or work schedule.
 - 13) negative evaluation of work performance or negative opinion of work.
 - 14) imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature.
 - 15) coercion, intimidation, or exclusion.
 - 16) bullying.
 - 17) discrimination.
 - 18) unfavourable or unjust treatment.
 - 19) withholding of participation or omission in typing for participation in professional qualification training.
 - 20) unjustified referral for medical examination, including psychiatric examination.
 - 21) acting to make it difficult to find a future job in a particular sector or industry on the basis of an informal or formal sector or industry agreement.

22) causing financial loss, including economic loss or loss of income.

23) causing other intangible harm, including violation of personal property, particularly the reputation of the whistleblower.

(3) Prohibited retaliatory actions also include termination of a contract to which the whistleblower is a party, concerning the sale or delivery of goods or the provision of services, withdrawal from such a contract or termination without notice.

(4) The prohibition of retaliation shall also include a person assisting in making a report, a person associated with the whistleblower, as well as a legal entity or other organizational unit assisting or associated with the whistleblower owned or employed by the whistleblower.

§ 9

Keeping a register of internal notifications

(1) Each internal notification shall be registered directly by a designated member of the Commission.

(2) The register of internal notifications shall contain:

1) the notification numbers.

2) the subject of the violation.

3) personal data of the whistleblower and the subject of the notification, necessary to identify them.

4) contact address of the whistleblower.

5) the date on which the notification was made.

6) information on follow-up actions taken.

7) date of termination of the case.

(3) The register of internal reports also includes reports made anonymously. If the whistleblower did not provide his personal information or contact address, the Register shall mark such a report as anonymous.

(4) Information on a report shall be kept in the Register of Internal Notifications for a period of 3 years after the end of the calendar year in which the follow-up action was completed, or after the completion of other proceedings initiated by such action.

§ 10

Method of protection of personal data

(1) The personal data of the whistleblower, the persons mentioned in the content of the notification and the person to whom the notification relates shall be protected in accordance with the provisions on the protection of personal data, and in particular in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27.04.2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (Official Journal of the EU L 119, p. 1).

(2) The Company shall keep the personal data contained in the submitted notification for the period of the investigation, and after its completion for the time necessary to remove the consequences of the irregularities identified and to hold accountable the persons involved in the identified activities, if required by the provisions of generally applicable law, no longer than for a period of 3 years after the end of the calendar year in which the follow-up activities were completed, or after the completion of other proceedings initiated by these activities.

(3) Personal data of the whistleblower, allowing to establish his identity, shall not be disclosed to unauthorized persons, except with the express consent of the whistleblower.

(4) The provision of paragraph (1) shall not apply if disclosure is a necessary and proportionate obligation under the law in connection with investigations conducted by public authorities or pre-trial or judicial proceedings conducted by courts, including for the purpose of guaranteeing the right of defence of the reported person.

(5) Upon receipt of a report, the Company shall process personal data to the extent necessary to accept the report or to take any follow-up action. Personal data that is not relevant to the processing of the notification shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days after it is determined that it is not relevant to the case.

(6) The provision of Article 14(2)(f) of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons regarding the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (Dz. Urz. EU L 119, 04.05.2016, p. 1, as amended²), hereinafter referred to as "Regulation 2016/679," shall not apply unless the whistleblower does not meet the conditions indicated in Article 6 of the Law on the Protection of Whistleblowers of June 14, 2024, or has expressly consented to the disclosure of his or her identity.

(7) The provision of Article 15(1)(g) of Regulation 2016/679 regarding the transfer of information about the source of obtaining personal data shall not apply unless the whistleblower does not meet the conditions indicated in Article 6 of the Law on the Protection of Whistleblowers of June 14, 2024, or has expressly consented to such transfer.

(8) Only persons with written authorization from the Company may be allowed to receive and verify reports, follow up and process personal data of the persons referred to in paragraph 1. Authorized persons are obliged to maintain secrecy regarding the information and personal data they obtained while accepting and verifying Reports and taking follow-up actions, even after the termination of the employment relationship or other legal relationship under which they performed this work.

§ 11

Final provisions

(1) The Board of Directors of the Company shall be responsible for the correctness and effectiveness of the operation of these Regulations.

(2) The Commission shall, at least quarterly, provide the Management Board of the Company with aggregate information on internal reports and follow-up actions taken in connection with such reports.

(3) The Company shall inform all persons performing work for DB Cargo Polska S.A. of the adoption and content of these regulations, as well as of its amendments.

(4) Persons applying for employment based on an employment relationship or any other legal relationship providing the basis for the provision of work or services, or the performance of functions shall be provided by the Social Relations and HR Services Department with information on the procedure together with the commencement of recruitment or negotiations preceding the conclusion of a contract other than an employment relationship.

(5) The Regulations shall come into force 7 days after they are communicated to all persons performing work at DB Cargo Polska S.A.