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**WHISTLEBLOWING (INTEGRITY WARNING), REPORTING AND VERIFICATION OF LAWS
BREACH
COD PO- 46**

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LISTA DE CONTROL AL REVIZIILOR

Ed/ Rev	Date	The content of the change (chapter, paragraph, subparagraph)	The revision motivation
1/1	24.02.2023	Integral	Initial
1/2	17.08.2023	Integral	Compliance with the requirements of Law 361/2022

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SIGNATURE		SIGNATURE		SIGNATURE	
DATE	17.08.2023	DATE	17.08.2023	DATE	17.08.2023

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1. Purpose of the procedure

The purpose of this procedure is to establish the stages that must be completed and the tools that can be used for the application, within SC ROMCARBON SA. (hereinafter referred to as "Romcarbon" or "the Company") of the legal provisions that regulate the general framework for the protection of persons who report violations of the law, which have occurred or are likely to occur within Romcarbon.

This procedure regulates the methods of receiving, examining and resolving reports, the rights and obligations of the persons who make reports or publicly disclose information regarding violations of the law, their protection measures, the rights of the persons concerned as well as Romcarbon's obligations during the procedure.

2. Application domain

This procedure establishes the framework in which notifications can be sent regarding violations of the law that have occurred or are likely to occur, as well as the general framework applicable within the Company in the matter of the protection of persons who report violations of the law, which have occurred or that are likely to occur, ensuring the appropriate mechanisms to avoid retaliations/sanctions concerning those persons, including employees of the company that notifies violations of the law, either by its own employees or by ROMCARBON S.A. This procedure applies to all persons who make reports and who have obtained information regarding violations of the law, in a **professional context** (as it is defined in art. 4.1.4 of this procedure), respectively, but not limited to:

a) employees;

b) persons carrying out an independent activity, within the meaning of art. 49 of the Treaty on the functioning of the European Union;


c) shareholders and persons who are part of the company's administrative, management or supervisory bodies, including independent and/or non-executive members of the board of directors, as well as volunteers and paid or unpaid interns;

d) any person who works under the supervision and management of the company, with which the contract was concluded, of its subcontractors and suppliers.

The procedure governs all notifications/reports made by the persons indicated above in this procedure, regarding violations/suspected violations of the laws in force.

3. Reference documents

- **Law 361/2022 on the protection of whistleblowers in the public interest**
- **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 Union law**
- **Romcarbon's code of ethics**
- **Suppliers' code of ethics**
- **Corporate governance regulation**
- **Human rights policy**
- **Anti-retaliation policy**

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4. Definitions and abbreviation

4.1 Definitions of Terms

Definitions and abbreviations used in this procedure shall be interpreted as follows:

4.1.1. Whistleblower– the natural person who makes a report according to this procedure or who publicly discloses information related to violations of the law, obtained in a professional context in relation to the Company. The reporting person is the one who submits a notification/report using the communication channels made available by the company, according to this procedure and who signals violations of the law, which have occurred or are to occur within ROMCARBON S.A. or in relation to the Company.

4.1.2. Subsequent actions - any action taken by the company through the integrity officer as a result of an internal report, in order to resolve the report and, where appropriate, to remedy the reported violation.

4.1.3. Partner – any natural or legal person in business relations with ROMCARBON S.A., regardless of their nature.

4.1.4. Professional context - professional activities, current or previous, of any nature, remunerated or not, carried out within the Company, on the basis of which people can obtain information about violations of the law and may suffer reprisals in case of reporting them.

4.1.5. Facilitator - natural person who assists the public interest whistleblower in the reporting process in a professional context and whose assistance must be confidential.

4.1.6. Violations of the law - facts that consist of an action or inaction that constitute non-compliance with the legal provisions in the areas specified in this procedure.


4.1.7 Law - Law no. 361/2022 on the protection of whistleblowers in the public interest.

4.1.8. Good faith notification - a good faith notification of a possible violation of the law.

4.1.9. Integrity Officer – employee of ROMCARBON S.A. appointed responsible for the duties provided for in art. 10 para. (1) lit. c) from Law no. 361/2022, respectively responsible for:

- managing the method of receiving reports in such a way as to protect the confidentiality of the identity of the whistleblower and any third party mentioned in the report and to prevent unauthorized personnel from accessing the report;
- the transmission to the whistleblower of the confirmation of receipt of the report, within no more than 7 calendar days from its receipt;
- receiving, registering, examining, performing subsequent actions and resolving reports;
- exercise of duties with impartiality and independence;
- performing the subsequent actions diligently;
- informing the whistleblower about the status of the subsequent actions, within no more than 3 months from the date of confirmation of receipt or, in the event that the receipt of the report was not confirmed, from the expiration of the 7-day period stipulated by law, as well as, subsequently, whenever developments are recorded in the subsequent actions, except in the case where the information could jeopardize their implementation;
- information to the General Manager of the company, regarding the method of solving the report;
- providing clear and easily accessible information regarding external reporting procedures to the competent authorities and, as the case may be, to the institutions, bodies, offices or agencies of the European Union;

informing the whistleblower in the public interest about the way to resolve the report.

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4.1.10. Person targeted by the report - the natural or legal person mentioned in the report as the person to whom the violation of the law is attributed or with whom that person is associated.

4.1.11. Management staff - persons in management positions, including members of the Board of Directors of S.C. ROMCARBON S.A.

4.1.12. Person targeted by the report - the natural or legal person mentioned in the report as the person to whom the existing or potential violation of the law is attributed or with whom that person is associated

4.1.13. Procedure - present Procedure regarding whistleblowing, reporting and verification of violations of the law.

4.1.14. Retaliation - any action or omission, direct or indirect, occurring in a professional context, which is determined by internal or external reporting or public disclosure and which causes or may cause damage to the whistleblower;

4.1.15. Internal reporting - the oral or written communication of information regarding violations of the law, which have occurred or are to occur within the company or in connection with the company. Internal reporting is carried out through the means made available by the company according to this procedure, for reporting on violations of the law, these constituting the internal reporting channels.

Abbreviations of terms

GM	General Manager
ESG	Environmental, Social, Governance
HR	Human Resources
ILO	International Labor Organisation (Basic conventions)
OECD	Organization for Economic Cooperation and Development


5. Description of the procedure

5.1 Situations subject to notification

No employee or collaborator should accept violations of the law by superiors, subordinates, collaborators or business partners. Employees and collaborators are requested to take steps to eliminate situations of violation of the law.

Every employee and collaborator is authorized to make reports, including anonymous ones, for observed or suspected violations of the law.

- a) The following situations must be reported: a) violations of the law, in the sense of Law no. 361/2022 and of the procedure;
- b) facts that consist of an action or inaction that constitute non-compliance with the legal provisions, which concern areas such as: public procurement, services, products and financial markets, prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiological protection and nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, privacy and personal data protection and the security of computer networks and systems, violations that affect the financial interests of the European Union, as mentioned in art. 325 of the Treaty on the Functioning of the European Union and how they are detailed in the relevant measures of the European Union; violations related to the internal market, referred to in art. 26 para. (2) of the Treaty on the Functioning of the European Union, including violations of the European Union rules on competition and state aid, as well as violations related to the internal market in terms of acts that violate the rules on corporate taxation or mechanisms whose

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purpose is obtaining a fiscal advantage that contravenes the object or purpose of the law applicable to corporate taxation. Information on attempts to hide these violations is also taken into account.

The previous list does not represent a limiting enumeration of the situations that can be the subject of reports. Whistleblowers, including company employees, can report other situations, which in their opinion, formed in good faith, produce or are likely to produce a violation of the law in the sense of this procedure.

5.2. Reporting methods

The whistleblower who has a reasonable suspicion of a violation of the law that has occurred or is about to occur must report this aspect in a timely manner.

The report can be made by the whistleblower in oral or written form, anonymously or declaring his identity and signed / assumed, using one of the following methods:

1. By reporting inside ROMCARBON S.A.:


- **To the Integrity Officer in person or by e-mail at the following address:**
raportari.integritate@romcarbon.com
- **By sending a letter to / for the attention of the Integrity Officer at the following address: Romcarbon SA, Strada Transilvaniei no 132, Buzău, Integrity Office.**
- **Through the external communication channel that guarantees anonymity and confidentiality:** accessing the notification form at <https://whistleblowing.romcarbon.com/>.

2. By reporting outside ROMCARBON S.A., if none of the internal reporting channels is accessible/functional, to the public authorities and institutions that, according to the special legal provisions, receive and solve reports related to violations of the law, in their field of competence, to the National Integrity Agency and/or to other authorities and public institutions to which the Agency forwards the reports for competent resolution:

5.3 The mode of reporting and the content of the report

- The whistleblower can address the Integrity Officer directly, either orally or in writing, or through the communication channels provided by the company, respectively in writing to the e-mail address raportari.integritate@romcarbon.com, by post or by accessing the reporting form at <https://whistleblowing.romcarbon.com/>. The whistle-blower is authorized to report violations of the law, within the meaning of the law and this provision, through the Integrity Officer or communication channels, without involving the direct boss or any other member of the company's management. The principles governing the protection of reports on violations of the law are as follows:

a) the principle of legality, according to which the company has the obligation to respect the fundamental rights and freedoms, by ensuring full respect, among others, of the freedom of expression and information, the right to the protection of personal data, the freedom to carry out a commercial activity, the right to a high level of consumer protection, the right to a high level of human health protection, the right to a high level of environmental protection, the right to an effective remedy and the right to defense;

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b) the principle of responsibility, according to which the whistleblower has the obligation to present data or information, evidence, regarding the facts reported;

c) the principle of impartiality, according to which the examination and settlement of reports are done without subjectivity, regardless of the beliefs and interests of the persons responsible for their settlement;

d) the principle of good administration, according to which public authorities and institutions, other legal entities under public law are obliged to carry out their activities in the pursuit of the general interest, with a high degree of professionalism, in conditions of efficiency and effectiveness of the use of resources;


e) the principle of balance, according to which no person can avail himself of the provisions of this law to reduce the administrative or disciplinary sanction for a more serious act of his that is not related to the reporting;

f) the principle of good faith, according to which the person who had good reasons to believe that the information related to the reported violations was true at the time of reporting and that the said information fell within the scope of the present procedure and the Law is protected.

- The reporting must include, at least, the following elements: the name and surname, the whistleblower's contact details, the professional context in which the information was obtained, the person concerned, if known, the description of the fact likely to constitute a violation of the law within the company, as well as, as the case may be, the evidence in support of the report, the date and the signature, as the case may be.
- The whistleblower who chooses to report anonymously will be able to make the report using the reporting channels provided by the company and the report made anonymously, which does not include the name, surname, contact details or signature of the whistleblower, is examined and resolved to the extent that it contains indications of violations of the law.
- The whistleblower who reports the violations/suspicions of violation of the law can receive the confirmations/answers provided by the Law if he registers or declares the relevant contact data, provided in the procedure or, in the case of accessing the notification form at the address <https://whistleblowing.romcarbon.com/> if declare the e-mail address where he can receive confirmations/replies regarding his reporting.
- The whistleblower who wants to report anonymously can also do so using the reporting form at <https://whistleblowing.romcarbon.com/>.

In this case, the registered anonymous report will generate, at the time of submission, a link and a password, which the whistleblower must remember/save, so that later by accessing the link and using the password, he can check the status of the report and the conclusions of the investigation.

- ROMCARBON S.A. understands not to investigate the identity of the whistleblower who agreed to anonymously report the suspected irregularities.
- Notifications made by employees or collaborators containing untrue or slanderous information, made with the aim of discrediting the Company, other employees or collaborators, are not tolerated, liability being attracted under the conditions provided by Law 361/2022. Thus, art. 29 of the Law provides that reporting information on violations of the law, knowing that they are untrue, constitutes a contravention and is sanctioned with a fine from 2,500 lei to 30,000 lei, if the act was not committed in such conditions as to be considered, according to the law, a crime.

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- For clarity and for the efficiency of the procedure, the report must contain sufficient information, able to answer at least the following questions:
 - a) Where?** - the name of the company to which the report refers. If possible, additional locations related to the reported suspicion or reported violation of the law will be provided.
 - b) Who?** - any data/information known to the person making the report, which identifies the person subject to the report or which is related to the report. The information regarding the facilitator/facilitators or other persons who could support/confirm what was reported, who witnessed the facts that are the subject of the report or who are/may become injured/affected persons by the reported situation/violation.
 - c) What?**- A description of the event/violation of the law with all the information, documents or records on which the report is based, if they are related to the violation of the law produced/to be produced.
 - d) When?** - the date of the event and / or the period in which the violation of the law took place or any other relevant calendar data that can facilitate the most precise time placement of the moment when the act/deed took place/is about to take place.
 - e) How?** - By what means, tools or systems was the violation of the law committed.
 - f) Why?** - Why, in the whistleblower's conviction, did the concerned person commit the violation of the law and if, respectively why is the whistleblower and/or the Company and/or the person injured by the violation of the law considered prejudiced.

5.4 Reception, registration and preliminary verification of reports

The suspicion of a violation of the law is reported directly to the Integrity Officer or through the communication channels provided by the company, depending on how the whistleblower chooses to make the report.

The reports, regardless of how they were received, are entered in a register, which includes the date of receipt of the report, the name and surname, the whistleblower's contact details, the object of the report and the method of resolution.

The integrity officer has the obligation to keep records of reports in the register of integrity incident reports. The register is kept in electronic format.


The company, through the Integrity Office in which the Integrity Officer works, has the obligation to maintain statistics regarding reports regarding violations of the law.

The reports received by mail are immediately communicated to the Integrity Office, in compliance with the confidentiality obligations stipulated by the Law.

The integrity office keeps records of all reports received in compliance with confidentiality requirements. Reports are kept for 5 years.

After the expiration of the 5-year storage period, they are destroyed, regardless of the support on which they are stored. If the whistleblower requests that the reporting take place in the presence of the Integrity Officer, he has the obligation to draw up a recording protocol, in a durable and accessible form, subject to the consent of the whistleblower.

The integrity officer offers the whistleblower the opportunity to verify, rectify and express his agreement regarding the minutes of the conversation, by signing it. If the whistleblower does not express his consent for the transcription or recording of the conversation, he is instructed to report in writing, on paper, or in electronic format, to the e-mail address rapportari.integritate@romcarbon.com or using the form available at address <https://whistleblowing.romcarbon.com>.

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In the exceptional situation where the whistleblower wants to report using a telephone line or another voice messaging system, the only person who can take over the conversation with the whistleblower is the Integrity Officer, who has the obligation to document the report in one of the following ways:

a) by making a recording of the conversation in a durable and accessible form, subject to the whistleblower's consent;

b) through a complete and accurate transcription of the conversation. If, for reporting, a telephone line or another voice messaging system is used where conversations cannot be recorded, the Integrity Officer has the obligation to draw up a complete and accurate transcript of the conversation. The integrity officer must offer the whistleblower the opportunity to verify, rectify and express his agreement regarding the minutes of the conversation, by signing it.

The integrity officer has the obligation not to reveal the identity of the whistleblower, nor the information that would allow his direct or indirect identification, except for the situation in which he has his express consent and/or the situation in which this is an obligation imposed by law. In this last situation, the whistleblower is previously informed, in writing, about the disclosure of the identity and the reasons for the disclosure of the confidential data to the competent authority in question.

The obligation of prior information does not exist in the event that this information would endanger investigations or judicial proceedings.

The obligation to maintain confidentiality does not exist if the whistleblower has intentionally disclosed his identity in the context of a public disclosure.


Maintaining confidentiality regarding reports and whistleblowers is an obligation for any employee of the company who, either in the performance of their duties or accidentally, comes into contact with information about them.

As soon as the Integrity Officer receives a report, he initiates a preliminary check to determine if the report includes information that allows the initiation of subsequent actions. In justified cases, in the absence of sufficient, accurate or complete information, the Integrity Officer may contact the whistleblower who has declared his identity and contact details or via the contact link in order to obtain additional information.

Depending on the results of the preliminary checks and any additional information obtained from the whistleblower, as the case may be, the Integrity Officer assigns the report either the status of "under resolution" or "closed".

The reporting is closed if the reporting does not contain information about the professional context in which the information was obtained, about the targeted person, if known, about the description of the fact likely to constitute a violation of the law, as well as, as the case may be, about the evidence in support of the reporting, date and signature, as the case may be, and the Integrity Officer requested its completion within 15 days, without the whistleblower fulfilling this obligation to complete.

The report is also closed in the situation where it is submitted anonymously and does not contain sufficient information regarding violations of the law, to allow the analysis and resolution of the report, and the Integrity Officer requested its completion within 15 days, without this obligation being fulfilled. If a whistleblower makes several reports with the same object, they are connected, and the whistleblower will receive only one information regarding its resolution.

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If, after sending the information regarding the resolution of related reports, a new report is received with the same object, without presenting additional information that would justify a different subsequent action, it is classified.

During the preliminary analysis carried out by the Integrity Officer, he can decide to close the procedure if, after examining the report, it is found that it is a clearly minor violation and does not require additional subsequent actions, other than closing the procedure.

Also, the Integrity Officer can decide the ranking and if, after the preliminary verification, he concludes that the report is irrelevant or false, equivocal, made in bad faith or with the aim of harassing or harassing the person concerned, or the information provided was insufficient or impossible to be verified or the whistleblower has omitted/refused to provide additional information or adequate evidence.

The obligation to maintain confidentiality and to inform the whistleblower also exists in this case, and the classification of a report that includes a violation considered minor does not remove the obligation/option to impose the fulfillment of other obligations or other applicable procedures to remedy the reported violation. In all classification cases, the solution is communicated to the whistleblower, indicating the legal basis, when the contact details are available.

5.5.Subsequent actions

If, as a result of the preliminary verification, a report receives the status "under resolution", the Integrity Officer initiates those subsequent actions necessary and useful for resolving the report.

The integrity officer has the obligation to diligently carry out all the subsequent actions in order to reach the complete solution of the report, maintaining confidentiality throughout the procedure.

Subsequent actions may consist of, but not limited to, requests for information from various departments/compartments/sectors/offices within the company, hearing witnesses and taking written statements, involving, if necessary, other people within the company or external consultants/assistants.


Any information collected by the Integrity Officer is confidential and may not be disclosed, except and only to the extent necessary for the effective conduct of the clarification procedure. In particular, the identity of the person making the report and any other information that may lead to the disclosure of his identity will be protected, as well as, to the extent necessary and possible, the identity of the person targeted by the report.

The Integrity Officer will not make or allow to be made any attempt to reveal the identity of the whistleblower and, if possible, the person concerned, or take any retaliatory measures against the whistleblower.

If the report received the status "under resolution", the Integrity Officer initiates the clarification procedure and the necessary and useful subsequent actions for the purpose of resolving it.

Depending on the nature of the report, the Integrity Officer may request the support of sector director/managers/department heads/office heads/etc., in order to carry out the subsequent actions necessary to verify and resolve the report, except in the case where the said/respective director/manager / head of department/head of office is the reporting person himself.

The Integrity Officer coordinates the subsequent actions and ensures that his confidentiality and independence are respected.

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In justified cases, the Integrity Officer can take the decision to involve external experts in the verification actions, with the prior approval of the Director General.

The Integrity Officer undertakes all due diligence and follow-up actions to establish the circumstances in which the breach of the law occurred or which are likely to permit the breach of the law

Depending on the issues reported and the evidence on which the reporting is supported, the Integrity Officer may take the following follow-up actions, but not limited to them:

- Analysis of documents, including by confiscation of any pertinent electronic support;
- Analysis of information available to the public;
- Consultation with internal or external experts on detailed issues;
- Conducting interviews with people, employees, collaborators, employees of the business partner, etc. which may clarify the reported information.

During these interviews, minutes are drawn up signed by the interview participants and/or statements that will constitute evidence for the settlement of the report.

During the subsequent actions, the Integrity Officer will ensure that the number of people interviewed or providing information is limited to the minimum necessary and useful for the resolution of the report.

The conduct of the reporting verification procedure will be limited only to the persons whose knowledge and involvement is strictly necessary in order to clarify the violation/possible violation of the law, and the participants in the procedure have the obligation to maintain full confidentiality of the integrity reporting resolution procedure. Violation of the obligation of confidentiality of the checks and subsequent actions carried out to resolve the integrity reporting constitutes a serious disciplinary offense and is sanctioned according to the Internal Regulations of Romcarbon SA.


The Integrity Officer and the participants in the procedure have the obligation to carry out their subsequent activities in a manner that prevents the identification of the whistleblower and correctly and prudently manage the data identifying the person(s) targeted/targeted by the report, especially prior to the confirmation of their participation in the procedure or to reported violations.

The Integrity Officer and the participants in the procedure have the obligation to carry out their subsequent activities in a manner that prevents the identification of the whistleblower and correctly and prudently manages the data identifying the person(s) targeted/targeted by the report, especially previously confirming their participation in the procedure or in the reported violations.

The integrity officer summons to the interview the persons considered relevant for the resolution of the report either by e-mail with confirmation of receipt or, as the case may be, by letter sent by post or courier, or by handing the summons, under the signature of receipt, to the person in question.

Those persons who cannot justifiably participate in the interview may submit their written and holographically signed statement regarding the matters investigated by the Integrity Officer.

The persons invited to the interview will present themselves at the location indicated by the Integrity Officer, on the date and time indicated in the invitation or, in case of objective impossibility of compliance, they will communicate another date and time for the interview, which will not exceed 5 working days from the date initial proposed by the Integrity Officer.

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If the Integrity Officer requests information from the departments/compartments/sectors within Romcarbon SA, the directors/manager/boss/hierarchical superior will provide the respective information within no more than 3 working days after receiving the request.

For justified reasons, the deadline can be extended to 5 working days. Omission to provide the requested information may constitute a disciplinary offense, and the act will be subject to the procedures provided by the Internal Regulations of Romcarbon SA.

5.6. Prohibition of retaliation

ROMCARBON S.A. guarantees that submitting a report in good faith, under the conditions established by law and this procedure, will not generate unfavorable circumstances and consequences for the integrity whistleblower, his dismissal, or other forms of repression.

ROMCARBON S.A. prohibits taking any action against a whistleblower who reports a violation of the law in good faith. Therefore, any form of reprisals against whistleblowers, threats of reprisals or attempted reprisals is prohibited, especially those regarding:

- a) any suspension of the individual employment contract;
- b) dismissal;
- c) modification of the employment contract;
- d) salary reduction and/or change of work schedule;
- e) relegating or preventing job promotion and professional development, including through negative evaluations of individual professional performance, or through negative recommendations for the professional activity carried out;
- f) application of any other disciplinary sanction;
- g) coercion, intimidation, harassment;
- h) discrimination, creating another disadvantage or being subjected to unfair treatment;
- i) refusal to convert a fixed-term employment contract into an indefinite-term employment contract, if the worker had legitimate expectations that he would be offered a permanent position;
- j) refusal to renew a fixed-term employment contract or early termination of such a contract;
- k) causing damage, including to the reputation of the person in question, especially on social communication platforms, or financial losses, including in the form of loss of business opportunities and loss of income;
- l) inclusion on a list or in a negative database, based on a sectoral or industry-level agreement, formal or informal, which may imply that the person in question will not find a job in the future the respective sector or in the respective industry;
- m) the unilateral out-of-court termination of a contract for goods or services, without meeting the conditions in this regard;
- n) cancellation of a license or a permit;
- o) the request for a psychiatric or medical evaluation.

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The above list is not exhaustive, so reprisals also mean any other actions and/or inactions that directly/indirectly target the whistleblower and that may lead to the exercise of any pressure/influence on the whistleblower or on any person who interacts with the whistleblower, which leads or could lead to the degradation / deterioration of the whistleblower's relationships and/or working conditions, his reputation, or his moral and material condition.

The whistleblower thus benefits from a series of support measures, guaranteed by the Law and this procedure.

In order to benefit from the protection measures, the whistleblower must cumulatively meet the following conditions:

1. to be one of the persons indicated in point 4.1.1. from this procedure, who carries out the reporting and who obtained information regarding violations of the law in a professional context;
2. to have had reasonable grounds to believe that the information regarding the reported violations was true at the time of reporting;
3. to have made an internal report, an external report or a public disclosure.

The protection measures provided above also apply to: facilitators; to third parties who have connections with the whistleblower and who could suffer reprisals in a professional context, such as his colleagues or relatives; to legal entities owned by the whistleblower or for whom the whistleblower works or with whom he has other types of connections in a professional context; the whistleblower who, anonymously, reported or publicly disclosed information about the violations, but is later identified and suffers reprisals; the whistleblower who reports to the competent institutions, bodies, offices or agencies of the European Union.

5.7. Reporting

If, during the detailed preliminary check in point 5.4. above, it is found that the reporting does not meet the criteria/conditions to trigger the resolution procedure. The integrity officer prepares a ranking report documenting the checks carried out, followed by the archiving of the documentation. If, from the preliminary checks, the Integrity Officer finds that the conditions for triggering the settlement procedure are met, he goes through all the stages and includes the conclusions of the checks and subsequent actions in a report containing a description of the activities performed and a conclusion of the procedure. The report is subsequently presented to the General Director of ROMCARBON S.A.


If the report is verified and endorsed as a violation of the law/ it is assigned the status "*confirmed*", and if the verifications show that although the report was made in good faith there was no violation of the law, it is assigned the status "*unconfirmed*".

Any documentation created during the settlement procedure is archived at the Integrity Office, in compliance with the archiving rules at the ROMCARBON S.A. level. and maintaining full confidentiality and security of documents. Every 3 months, the Integrity Office through the Integrity Officers, sends to the Director General a summary of the reports on violations of the law received, their status and the result of the resolution procedures.

5.8. Corrective actions

On the basis of the report settlement report, the following actions may be ordered, without the corrective measures/actions being limited to these:

- a. Initiation of a disciplinary / criminal investigation procedure against the persons concerned in respect of whom the integrity reports have been confirmed;

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- b. Notifying the competent legal institutions;
- c. Implementation of additional processes or procedures;
- d. Modifying existing processes and procedures
- e. Provision of courses;
- f. Processing, in justified cases, all employees or only employees from an internal sector about the reported and confirmed violation, about the conclusions of the procedure and about the remedial measures taken (lessons learned), while maintaining the anonymization and confidentiality of the data about the whistleblower and the person targeted;
- g. Carrying out other remedial measures.

5.9. Documentation of reporting and follow-up

- a. The Integrity Officer documents the entire procedure in the form of a report that can be drawn up on paper or electronically.
- b. Documentation of integrity reports must include the following:
 - Registration number assigned to the report
 - Description of the reported violation and identification of the person concerned
 - Status of the procedure - pending, classified, confirmed, unconfirmed.
 - Description of the most important decisions taken, e.g. regarding the sanctioning of the concerned person following the disciplinary procedure, the termination of legal relations with the concerned legal person, the introduction of an additional internal control or other new, carried out or modified procedures, etc.

6. ANNEX

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