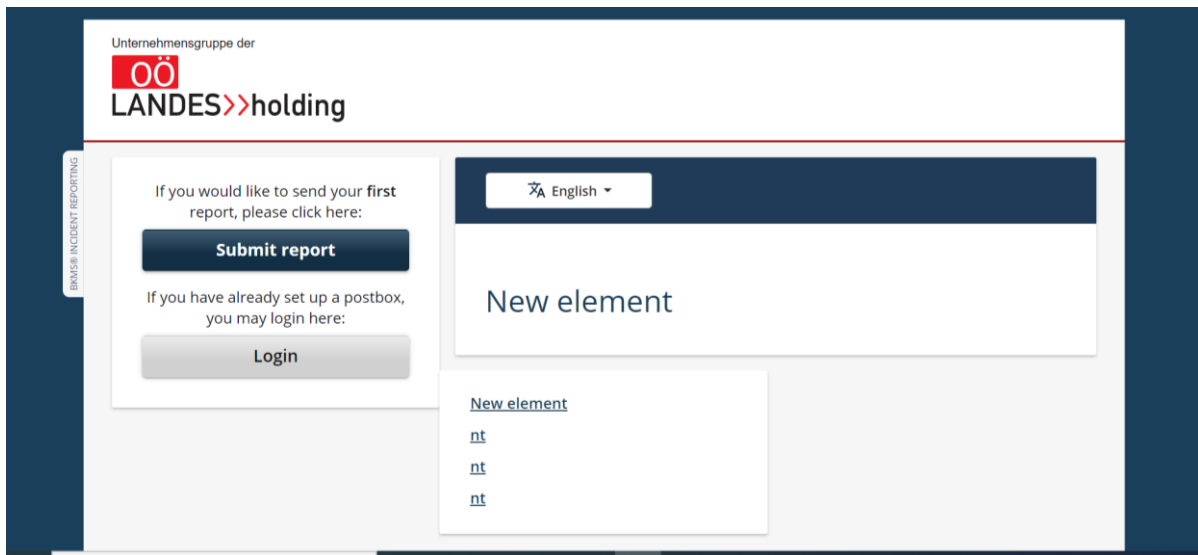


„BKMS® Incident Reporting“ The new whistleblowing-platform used by PCCL

Link: <https://www.bkms-system.com/compliance-uar>



Mask of the new whistleblower platform „BKMS® Incident Reporting“

Why do we need this platform?



Source: Business Upper Austria Agentur- OÖ Wirtschaftsagentur GmbH, LAHO- Compliance Management System Vorgaben und Umsetzung der Whistleblowing Richtlinie, 17 (2021).

The EU Whistleblower-Directive came into force on 16 December 2019.

This directive must be implemented in all EU countries by 17 December 2021. Companies and also public institutions will be obliged to introduce a whistleblower system. Like all legal obligations, the same applies here: Non-compliance will result in punitive sanctions.

For companies with more than 50 but less than 250 employees, there is a later deadline of 2023 for the implementation of a whistleblowing platform in the company. Nevertheless, the PCCL is working ambitiously in all areas and will therefore implement the internal whistleblowing platform called "BKMS® Incident Reporting" by the end of 2021. By using this platform, violations can be reported.

It is particularly important that whistleblowers are protected from repression and that their data is treated confidentially.

According to the Directive, whistleblowers must have sufficient reason to believe that the facts they report are true, so that they are protected from repression. However, if "only" rumours or speculations are reported, there is no protection for the reporting person.

Various persons can report violations via the platform. The following natural persons can report: PCCL employees, suppliers, consultants providing services, self-employed persons, freelancers, contractors, subcontractors, or persons with terminated employment, paid/unpaid trainees.

Which compliance violations can/should be reported?

The BKMS® Incident Reporting platform can be used to report breaches of Union law. Violations can be acts or omissions.

The following violations fall within the scope of the Directive and can be reported on the platform:

- *Financial services*
- *Money laundering and financing of Terrorism*
- *Public Procurement*
- *Product / Traffic Safety*
- *Consumer Protection*
- *Data protection and network security*
- *Environmental / Animal Protection*
- *Food / Feed Safety*
- *Nuclear safety*
- *Corporate taxation*
- *EU competition rules*
- *Criminal law on corruption*
- *Fraud and disloyalty offences*

How do I report violations?

You have decided to report a violation. These are the steps to take:

- 1. Internal Report:** We would appreciate it if you would first report observations of possible violations internally to the PCCL. In this way, you give us the opportunity to investigate the case discreetly in good conscience.
- 2. Name the violation:** which violation of which law or duty do you want to report? Make sure that it is not just speculation or rumours and that you can provide evidence for your allegation.

Facts that do not fall within the scope of the violations covered by the Directive can be reported to the PCCL "Kummerkasten" at: <https://polymer.events/kummerkasten/>

3. **Collect all data** proving the violation.
4. **Submit your report here:** <https://www.bkms-system.com/compliance-uar>
Write a clear, accurate report and upload all the data/information/evidence you have collected on the platform.
5. **Keep the report made to yourself** and wait for feedback from the Compliance Office.

What happens after I submit a report?

At the PCCL, a person with an independent position receives the report.

This is the compliance officer Greta Pomberger (greta.pomberger@pccl.at, legal@pccl.at). She assesses the report and, if necessary, initiates the internal investigation procedure.

After three working days at the latest, receipt of the report must be confirmed in writing to the person making the report. Subsequently, an internal, discreet investigation procedure is initiated and conducted with the persons who must cooperate in order to determine or clarify the facts. The whistleblower will also have to play a role in this procedure so that the case can be investigated efficiently. Exceptions are cases in which the reports do not reflect a violation.

Furthermore, the whistleblower should be informed within 3 months what has happened as a result of his/her report or what the status of the (internal) procedure is. If there is an imminent danger or if a criminal offence has been committed, the PCCL must forward the report to the competent investigating authorities.
