

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

### 1. Business Ethics

Guiding Principles: Companies are expected to uphold the highest standards of integrity and to operate honestly and equitably throughout the supply chain in accordance with local laws.

Topic	Relevant local legislation	Benchmark against Guiding Principles / Practical Guidance
<p>1. <b>Responsible Sourcing of Materials</b></p>	<p>Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation:                             <ul style="list-style-type: none"> <li>● Regulates the import of tin, tungsten, tantalum and gold to ensure sustainable sourcing.</li> </ul> </li> <li>○ Key points for suppliers:                             <ul style="list-style-type: none"> <li>● Risk identification and assessment in the supply chain.</li> <li>● Implement a strategy in response to the identified risks.</li> <li>● Carry out supply chain due-diligence and independent third-party audit.</li> <li>● Annual reporting on responsible sourcing policies and practices.</li> </ul> </li> </ul> <p><a href="#">Link</a></p>	<p>The regulation will apply to Union importers as from 1 January 2021. As of now, there is no law in force related to the responsible sourcing of materials.</p> <p>The regulation stipulates the same requirements as the Guiding Principles and the Practical Guidance. However, the Guiding Principles and the Practical Guidance have a wider scope of application as their requirements do not only apply to tin, tantalum, tungsten and gold, as is the case with the regulation.</p>
<p>2. <b>Anti-Corruption</b></p>	<p>The Criminal Code of 7 June 1997 (J.L. 2018.1600)</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation:                             <ul style="list-style-type: none"> <li>● Article 224 and articles 228 – 230a of 1997 on the Criminal Code Chapter XXIX and article 296a of 1997 on the Criminal Code Chapter XXXVI.</li> <li>● The definition of and punishment for corruption offenses, including bribery, extortion and others.</li> </ul> </li> <li>○ Key points for suppliers:                             <ul style="list-style-type: none"> <li>● Companies should be aware of different types of offences specified in the regulation.</li> <li>● A person accepting any material or personal benefit or its promise in relation to performing a public function is committing crime.</li> <li>● A person, which provides or promises to provide any material or personal benefit to a person performing a public function is committing crime.</li> <li>● There are few other types of corruption crimes, similar to abovementioned.</li> </ul> </li> </ul>	<p>Anti-corruption provisions are lower than the Guiding Principles and the Practical Guidance. Anti-corruption provisions do not require that entities (companies) work actively against corruption crimes in all its forms, which is one of The Guiding Principles’ requirements. In particular, the Practical Guidance requires the companies to <u>prohibit</u> promising, offering, authorizing / authorising, giving, or accepting something of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage.</p>

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	<ul style="list-style-type: none"> <li>• The penalty for a corruption crime is up to 12 years.</li> <li>• Bribery and extortion are criminal offenses.</li> </ul> <p><a href="#">LINK to the Polish text</a></p>	
<p>3. <b>Privacy</b></p>	<p>Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).</p> <ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• Regulation lays down rules relating to the protection of natural persons with regard to the processing of personal data and rules relating to the free movement of personal data.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• personal data shall be processed lawfully, fairly and in a transparent manner in relation to individuals;</li> <li>• collect personal data for specified, explicit and legitimate purposes and not further process in a manner that is incompatible with those purposes;</li> <li>• process personal data in a manner that ensures appropriate security of the personal data,</li> <li>• provide the subject data with all of the relevant information (including but not limited to the identity and the contact details of the controller).</li> <li>• the exercise of the rights of data subjects, such as access, rectification, erasure, etc.</li> <li>• appoint a Data Protection Officer if required (e.g. if processing is carried out by a controller whose core activities consist of processing operations that require regular and systematic monitoring of the data subjects on a large scale),</li> <li>• maintain records of processing activities under its responsibility,</li> <li>• the controller shall only use the services of processors that provide sufficient guarantees of implementation of appropriate technical and organisational measures to ensure that the processing complies with the requirements of the GDPR and protects the rights of the data subjects,</li> <li>• the implementation of a procedure for rapid reporting of data breach incidents.</li> </ul> </li> </ul> <p><a href="#">Link</a></p> <p>Personal Data Protection Act of 10 May 2018. (J.L. 2018, item 1000)</p> <ul style="list-style-type: none"> <li>○ Scope of regulation:</li> </ul>	<p>The law is higher than the Guiding Principles. Besides complying with the law, refraining from using personal data for any purposes beyond the scope of the business arrangement and putting in place appropriate measures to respect privacy and to protect personal data, European and Polish law stipulates the appointment of a data protection officer and criminal liability penalties in case of processing personal data if such processing is not allowed or the company is not entitled to process them.</p>

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	<ul style="list-style-type: none"> <li>• The Act complements GDPR provisions and covers, among others, specification of civil and criminal liability for violations of the provisions on personal data protection, as well as the procedure for imposing administrative penalties.</li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• inform the President of Data Protection Office about appointment of Data Protection Officer,</li> <li>• whoever processes personal data, although their processing is not allowed or is not entitled to process them, shall be liable to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to two years,</li> <li>• the breach of personal data protection is also punishable by an administrative fine. The Act sets out the principles of proceedings for breach of the provisions on personal data protection,</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p>	
<p>4. <b>Financial Responsibility/ Accurate Records</b></p>	<p>Accounting Act of 29 September 1994 (J.L. 2019, item 351)</p> <ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• The Act sets out the principles of accounting.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• an obligation to record business operations,</li> <li>• a company in regards to its accounts generally shall:                 <ul style="list-style-type: none"> <li>- prepare of annual financial statements,</li> <li>- audit financial statements (when required by law),</li> <li>- adopt accounting principles (policy),</li> <li>- keep accounting books,</li> <li>- verify the actual condition of assets and liabilities (inventory);</li> <li>- valuation of assets and liabilities and determination of the financial result;</li> </ul> </li> <li>• companies must reliably present their property, financial situation and financial result (correct and reliable account keeping).</li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>Law of entrepreneurs of 6 March 2018. (J.L, 2018, item 646)</p> <ul style="list-style-type: none"> <li>○ Scope of regulation:</li> </ul> </li></ul>	<p>The law is higher than the Guiding Principles and the Practical Guidance. In addition to the requirement to keep accurate records and respect accounting practice, under Polish law, companies have to make payments through payment accounts.</p>

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	<ul style="list-style-type: none"> <li>• The Act defines the rules of undertaking, performance and termination of economic activity on the territory of the Republic of Poland, including transparency of settlements between entrepreneurs.</li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• Payment to another entrepreneur in connection with the conducted economic activity shall be made or accepted by means of a payment account of the enter (if value of the transaction, exceeds PLN 15,000 or the equivalent of this amount).</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p>	
<p><b>5. Disclosure of Information</b></p>	<p>Accounting Act of 29 September 1994, (J.L. 2019, item 351)<sup>1</sup></p> <ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• The Act governs financial (Article 45 and following) and non-financial reporting (Article 49b)</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• Companies defined in Article 3 para.1e point 1-6 are obliged to disclose non-financial information besides the annual financial reporting. The scope of information is specified in Article 49b.</li> <li>• Companies should prepare the report on its activities, including – to the extent relevant to the assessment of the entity's development, performance and position, but not be limited to – key non-financial performance indicators and information on employee and environmental issues.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p><a href="#">Link to the Directive</a></p>	<p>The requirements under the law and the Guiding Principles and the Practical Guidance are generally similar.</p> <p>However, the Guiding Principles and the Practical Guidance are more far-reaching, as they apply to <u>all</u> companies – suppliers, i.e. the obligation to comply with the Guiding Principles is not differentiated according to the type of entity.</p> <p>Under the Polish and EU law the group of entities which have to prepare a mandatory statement on non-financial information to the extent indicated in Article 49b is quite limited<sup>2</sup>. Companies not belonging to the above group should present non-financial information in their management reports if it is necessary for the assessment of the development, performance and standing of the entity.</p> <p>Under Guiding Principles, suppliers are expected to disclose financial and non-financial information not only in accordance with applicable regulations but also with and prevailing industry practices.</p>

<sup>1</sup> implements Directive 2014/95/EU of the European Parliament and of the Council

<sup>2</sup> It includes public interest entities operating in the financial market on the basis of banking law, insurance and reinsurance regulations or regulations on cooperative savings and credit unions, issuers of securities on a regulated market or in an alternative trading system, payment institutions, electronic money institutions, investment and pension funds and entities intending to conduct such activity.

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### 6. Fair Competition/Anti-Trust

Fair Competition and Anti-Trust are regulated by different Acts.

Relevant legislation includes, but is not limited to:

Law of entrepreneurs of 6 March 2018. (J.L, 2018, item 646)

- Scope of regulation:
  - The Act defines the rules of undertaking, performance and termination of economic activity on the territory of the Republic of Poland.
- Key points for suppliers:
  - a general obligation to conduct business in accordance with the principles of fair competition, respect for good morals and the legitimate interests of other traders and consumers, and respect for and protection of human rights and freedoms (Article 9).

[Link to the Polish text](#)

Act of 16 February 2007 on competition and consumer protection (J.L. 2019 item 369)

- Scope of regulation
  - The Act defines the conditions for the development and protection of competition, rules and procedure for counteracting practices limiting competition.
- Key points for suppliers:
  - Avoiding business practices that un-lawfully restrain competition.
  - In particular, the following are prohibited: agreements aimed at distorting competition, abuse of a dominant position, use of prohibited contract terms in model contracts concluded with consumers, use of practices infringing collective interests of consumers.

[Link to the Polish text](#)

Act of 16 April 1993 on counteraction to unfair competition (J.L. 2018, item 419)

- Scope of regulation:
  - The Act regulates the prevention and elimination of unfair competition in business activity.

Laws and the Guiding Principles and Practical Guidance lay down the same general requirements. The law is more specific because it defines and describes examples of practices that are contrary to competition law.

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- The Act contains an open list of activities considered to be acts of unfair competition, i.e. acts contrary to the law or good manners, if they threaten or violate the interests of another entrepreneur or client.
- Key points for suppliers:
  - Avoiding performance of acts of unfair competition (e.g. misleading business designation; infringement of business secrets; impeding market access)

[Link to the Polish text](#)

Act of August 23, 2007 on counteracting unfair market practices (J.L. 2017, item 2070)<sup>3</sup>

- Scope of regulation:
  - The Act defines unfair market practices in business and professional activity as well as principles of counteracting these practices in the interests of consumers and in the public interest.
  - The Act contains an exemplary calculation of unfair market practices. Regulates only relations business-to-consumer.
- Key points for suppliers:
  - Avoiding performance of acts of unfair market practices (e.g. non-compliance with a code of good practice to which the entrepreneur has voluntarily acceded if entrepreneur indicates in a market practice that he is bound by the code of good practice).

[Link to the Polish text](#)

Commission Regulation (EU) No 461/2010 of 27 May 2010 on the application of Article 101(3) of the Treaty on the Functioning of the European Union to categories of vertical agreements and concerted practices in the motor vehicle sector

- Scope of regulation:
  - Ensuring greater competition on the market for the purchase and sale of spare parts and on the market for vehicle repair and maintenance services.
- Key points for suppliers:

<sup>3</sup> implements into the Polish legal order Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council and Regulation (EC) No 2006/2004 of the European Parliament and of the Council.

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	<ul style="list-style-type: none"> <li>not conclude agreements restricting the distributor's or authorised repairer's ability to source original spare parts or spare parts of matching quality from undertakings other than the supplier and a prohibition of agreements between a vehicle manufacturer and a component supplier for the original assembly of these vehicles limiting the ability of a supplier to affix its trade mark (trade mark, logo) on components or spare parts supplied.</li> </ul> <p><a href="#">Link</a></p>	
<b>7. Conflicts of Interest</b>	<p>Code of commercial companies of 15 September 2000 (J.L 2019, item 505)</p> <ul style="list-style-type: none"> <li>Scope of regulation: <ul style="list-style-type: none"> <li>Article 209 of the Act. The Act regulates the functioning of commercial companies, including obligations of a member of the company's management board in the event of a conflict of interest.</li> </ul> </li> <li>Key points for suppliers: <ul style="list-style-type: none"> <li>The management board member of the company should disclose the conflict of interest and refrain from participating in the resolution of such matters.</li> <li>Conflicts of interest occur when the existing personal relationships threaten or are likely to threaten the interests of the company.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a> <a href="#">Link to the English text - not official</a></p>	<p>The Guiding and Practical Guidance are higher than law. Polish law fragmentarily regulates the issue of conflicts of interest in the private sector, i.e. limited obligations have been imposed on board members. Under the Guiding Principles companies are expected to conduct business in a manner that avoids <u>any appearance of impropriety</u>, especially make decisions based on solid business judgment unclouded by favouritism / favouritism resulting from personal relations and opinions.</p>
<b>8. Counterfeit Parts</b>	<p>Act of 16 April 1993 on counteraction to unfair competition (J.L. 2018, item 419)</p> <ul style="list-style-type: none"> <li>Scope of regulation: <ul style="list-style-type: none"> <li>Article 3 para. 2, Article 10 para 2, 13 para. 2 of the Act. The Act stipulates that an act of unfair competition is 'imitation of products' and 'misleading indication of goods'.</li> </ul> </li> <li>Key points for suppliers: <ul style="list-style-type: none"> <li>entrepreneurs should not place goods on the market, which are misleading as to e.g. the manufacturer's designation.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>Article 305 of the Industrial Property Law of 30 June 2000 (J.L. 2017, item 776)</p> <p><a href="#">Link to the Polish text</a></p>	<p>The Guiding Principles and the Practical Guidance are higher than Law. These documents contain orders and indicate how to meet the requirements. For example under the Practical Guidance companies are expected to develop, implement, and maintain methods and processes appropriate to their products and services to minimize the risk of introducing counterfeit parts and materials into deliverable products.. Thus, the Guiding Principles and Practical Guidance put the emphasis on application of appropriate preventive measures, while the Polish law prohibits counterfeiting products and placing them on the market, but do not contain regulations on procedures for preventing and detecting the use of counterfeit parts.</p>

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	<p>and Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 concerning customs enforcement of intellectual property rights and repealing Council Regulation (EC) No 1383/2003</p> <p><a href="#">Link</a></p> <ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• The Act prohibits the falsification of trademarks, the placing on the market products under such marks, etc.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• it is not allowed to trade in goods marked with counterfeit marks or marks, which may not be used under penalty (fine, restriction of liberty or deprivation of liberty).</li> </ul> </li> </ul>	<p>Liability of the entity under the Polish law, on a separate basis than indicated in the column on the left, may arise when the product is unsafe (but this does not apply only to counterfeit products).</p>
<p><b>9. Intellectual Property</b></p>	<p>Intellectual property rights are regulated by different Acts, depending on the type of intellectual property. In Poland, intellectual property includes copyright and industrial property.</p> <p>Relevant legislation includes, but is not limited to:</p> <p>Act of 4 February 1994 on Copyrights and Related Rights (J.L. of 2018, item 1191)<sup>4</sup></p> <ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• The object of copyright is any manifestation of creative activity of individual nature, established in any form, irrespective of its value, purpose or form of expression (work).</li> <li>• Copyrights consist of personal (moral) rights and property (economic) rights.</li> </ul> </li> <li>○ Key point for suppliers:             <ul style="list-style-type: none"> <li>• The work is protected. In order for a work to be protected under copyright law:                 <ul style="list-style-type: none"> <li>– It has to be determined (i.e. it must be externalized by the author).</li> <li>– It has to be considered a “work” within the above – mentioned meaning of copyright law.</li> <li>– The creation of copyright protection is not subject to any registration requirement.</li> </ul> </li> </ul> </li> </ul>	<p>Guiding Principles are similar to the requirements of law, both order entities to respect intellectual property rights.</p>

<sup>4</sup> Implementing e.g. Directive 2004/48/Ec Of The European Parliament and of the Council of 29 April 2004 on the enforcement of intellectual property rights



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- An author has an exclusive right to use the work and to manage its use throughout all the fields of exploitation and to receive remuneration for the use of the work (economic rights). These rights can be disposed.
- the moral rights protects the link between the author and his/her work, for example, the right:
  - to sign the work with the author's name or pseudonym,
  - to decide on making the work available to the public for the first time;
  - to control the manner of using the work.
- The moral right are unlimited in time.
- The economic rights are limited in time (typically last for 70 years from the author's death or from the date of dissemination of the work).
- The author whose moral rights have been threatened by actions of others, may request such actions to be ceased. Where an infringement is committed, the author may also request the person who committed the infringement to perform all the actions necessary for the elimination of its effects.
- The copyright rights-holder may request from the person who infringed his/ her author's economic rights to:
  - cease the infringement;
  - eliminate the consequences of the infringement
  - repair the inflicted damage,
  - render the acquired benefits.

[Link to the Polish text](#)

[Link to the English text - not official](#)

Industrial Property Rights of 30 June 2000 (J.L. 2017, item 776)

- Scope of regulation:
  - The subject of protection under the Act are inventions, utility models, industrial designs, trademarks, geographical indications and topographies of integrated circuits.
  - The protection provided for by the Act is generally available to persons with Polish citizenship and, respectively, the place of residence or headquarters or so-called "serious enterprise"<sup>5</sup> in the territory of the Republic of Poland. Other than the above-mentioned entities – foreign persons, in principle, exercise their rights under the Act on the basis of international agreements.

<sup>5</sup> The statutory criterion for considering the enterprise as "serious" has not been defined - in the literature, the importance of the market, the scale of operations both in territory and size, and in particular the volume of annual turnover, employment, number of contractors, customers are indicated as indicators of such an assessment

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	<ul style="list-style-type: none"> <li>○ Key point for suppliers:             <ul style="list-style-type: none"> <li>• Industrial property is protected. In order to obtain protection – as a rule – it is necessary to register.</li> <li>• Forms of protection vary depending on the type of industrial property they protect. For example, the invention is protected by a patent, the trademark by a right of protection, and the industrial design is protected by a right from registration.</li> <li>• By obtaining a patent, a right of protection or a right from registration, you acquire the right to exclusive use of the subject of protection in a profitable or professional manner throughout the territory of the Republic of Poland.</li> <li>• To obtain protection of industrial property throughout the whole EU territory or international protection, appropriate EU<sup>6</sup> or international procedures<sup>7</sup> should be applied.</li> <li>• Usually, the duration of such a right is limited (e.g. patent – 20 years).</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>Act of 16 April 1993 on counteraction to unfair competition (J.L. 2018, item 419)</p> <ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• The subject of protection under the Article 11 of the Act is business secret (e.g. knowhow can be a business secret).</li> </ul> </li> <li>○ Key point for suppliers:             <ul style="list-style-type: none"> <li>• Business secret is protected. Entities should take appropriate protection measures. Unauthorised disclosure, use or acquisition of business secrets is prohibited.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p>	
<p><b>10. Export Controls and Economic Sanctions</b></p>	<p>Relevant legislation includes but is not limited to:</p> <p>Consolidated versions of the Treaty on European Union, 2012/C 326/01</p> <ul style="list-style-type: none"> <li>○ Scope of the Treaty:             <ul style="list-style-type: none"> <li>• The functioning of the European Union, including Title II on the Free Movement of Goods.</li> <li>• The Treaty covers trade within the customs union and with third countries.</li> </ul> </li> </ul>	<p>The Guide Principles and the Practical Guidance set the same requirements as the law, since the Guiding Principles and the Practical Guidance require compliance with applicable laws and regulations.</p> <p>The Guiding Principles and the Practical Guidance stipulate that companies are expected to establish</p>

<sup>6</sup> Regulation (EU) 2017/1001 of the European Parliament and of the Council of 14 June 2017 on the European Union trade mark (Text with EEA relevance. ); Convention on the Grant of European Patents (European Patent Convention), Munich, 5 October 1973

<sup>7</sup> The Patent Cooperation Treaty of 19 June 1970

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- Key points for suppliers:
  - Poland is a member state of the European Union, a member of the customs union. Export and import rules are regulated on EU level.
  - The movement of most goods between EU Member States is free and can be easily moved without customs controls and fees (with exceptions).
  - If a unit exports or imports goods within the EU for an amount exceeding a certain threshold (specified by each country), it must report its intra-EU trade flows in the form of a statistical report.
  - Import into the EU - goods can be released for circulation within the EU if they are not subject to import bans resulting from established trade policy measures (trade embargoes) or from separate regulations (health, environmental protection, product safety, counterfeit goods).
  - Export from the EU – may be limited, in particular as a result of the use of instruments of the Common Foreign and Security Policy, these instruments are e.g.:
    - arms embargoes, in some cases there are also restrictions on exports of dual-use goods (goods that can be used for both civilian and military purposes – Russia, Iran), or equipment that can be used for internal repression.
    - trade measures limit exports of certain goods, e.g. (oil to North Korea), and of certain equipment and technology.

[Link](#)

Regulation (Eu) No 952/2013 of The European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code and implementing and delegated regulations to that regulation

- Scope of Regulation:
  - general rules and procedures applicable to goods brought into or taken out of the customs territory of the Union.
- Key points for suppliers:
  - rules and procedures regarding import or export, including the possibility of applying certain customs simplifications or facilitations by reliable entrepreneurs who have been granted the status of an "authorized entrepreneur".

[Link](#)

Custom Law Act of of 19 March 2004. (J. L. 2018, item 167)

appropriate policies and procedures to ensure compliance with applicable export controls and economic sanctions laws and regulations of all relevant countries.

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	<ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• The Act regulates in the scope complementary to the provisions of the EU law, among others, the rules of import of goods into and export them from the customs territory of the European Union.</li> </ul> </li> <li>○ Key point for suppliers:             <ul style="list-style-type: none"> <li>• It clarifies the procedures and competent polish authorities in these matters.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p>	
<p><b>11. Protection of Identity and Non-Retaliation</b></p>	<p>The Labour Code of 26 June 1974 (J.L. 2018 item 917)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act:             <ul style="list-style-type: none"> <li>• Article 11<sup>3</sup>, art.18<sup>3a</sup> and following - Equal treatment</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• The fact that an employee has exercised his/her rights due to a violation of the principle of equal treatment in employment may not constitute a reason for the disadvantageous treatment of the employee and may not result in any negative consequences toward the employee; in particular, it may not constitute grounds for the termination of an employment relationship by an employer, with or without notice.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>Law of entrepreneurs of 6 March 2018 (J.L. 2018, item 646)</p> <ul style="list-style-type: none"> <li>○ Scope of regulation:             <ul style="list-style-type: none"> <li>• The Act defines the rules of undertaking, performance and termination of economic activity on the territory of the Republic of Poland.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• a general obligation to conduct business with respect for good morals and the legitimate interests of other traders and consumers, and respect for and protection of human rights and freedoms (Article 9).</li> </ul> </li> </ul>	<p>The Guiding Principles and the Practical Guidance are higher than law, since they emphasize preventive actions, developing the possibility of expressing concerns both by employees and contractors. For example the Practical Guidance stipulates that companies shall develop and implement <u>grievance mechanisms</u> and shall assure that employees and business associates will not be subject to termination, threats, harassment or other adverse act on by reason of making a grievance report. On the other hand, Polish law focuses on the protection of the employee and providing him with the opportunity to counteract the violation (which has already taken place).</p>

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### 2. Working Conditions and Human Rights

Guiding Principles: Companies should respect the human rights of workers, and treat all people with dignity as recognized by the international community.

Topic	Relevant local legislation	Benchmark against Guiding Principles / Practical Guidance
<p><b>1. Child Labour and Young Workers</b></p>	<p>The Labour Code of 26 June 1974:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation:                             <ul style="list-style-type: none"> <li>● Articles 190 - 206 of 1974 on The Labour Code, Section Nine – Young Workers (Adolescent).</li> <li>● Articles 281 - 283 of 1974 on the Labour Code, Section Thirteen – petty crimes.</li> </ul> </li> <li>○ Key points for suppliers:                             <ul style="list-style-type: none"> <li>● Employment of a person under the age of 15 is prohibited.</li> <li>● It is allowed to employ adolescents (a person who is more than 15 and less than 18 years of age) under specified terms.</li> <li>● An adolescent who is 16 years of age or more is not required to obtain any permission to work, but it is required to present a medical certificate. To employ an adolescent who is not 16 years of age the permission is required.</li> <li>● Adolescents may be employed only to perform specified work: that is not interfering with their attendance at school, they shall not work at night or overtime.</li> <li>● Adolescents shall not be employed to perform any prohibited works indicated in a list provided by the Council of Ministers.</li> <li>● If a minor infringement of provisions occur there is a penalty or fine.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>Criminal Code of 7 June 1997:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation:                             <ul style="list-style-type: none"> <li>● Articles 218 – 221 of 1997 on the Criminal Code Chapter XXVIII – criminal responsibility</li> </ul> </li> <li>○ Key points for suppliers:                             <ul style="list-style-type: none"> <li>● A person who, while performing actions related to the labour law and social insurance, infringes the rights of an employee arising from an employment or social insurance, are committing a crime. This may apply to the employer who intends to employ children or adolescents.</li> </ul> </li> </ul>	<p>Child Labour and Young Workers provisions are lower than The Guiding Principles and the Practical Guidance.</p> <p>Child Labour is strictly prohibited and Young Workers may be employed when they meet specified age. In case of Young Workers their personal development and health are the most important. However, stipulations in the Practical Guidance are higher, since Practical Guidance requires specified management of young workers (to maintain accurate student records), the implementation of legitimate workplace apprenticeship and student learning programs. Companies must allow for personal development of young workers, which includes health or physical, mental, or social development.</p>

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

	<ul style="list-style-type: none"> <li>• The penalty for crimes against the rights of employees is up to 2 years.</li> </ul> <p><a href="#">LINK to the Polish text</a></p>	
<p><b>2. Wages and Benefits</b></p>	<p>The Labour Code of 26 June 1974:</p> <ul style="list-style-type: none"> <li>○ Scope of title regulation:             <ul style="list-style-type: none"> <li>• Articles 77<sup>1</sup> – 93 of 1974 on The Labour Code, Section Three – Remuneration for Work and Other Benefits.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• Determines terms and conditions of bylaws and collective labour agreements that apply to the principles of remuneration.</li> <li>• Companies are required to introduce collective labour agreements or bylaws, depends on how many employees they employ.</li> <li>• Overtime work is allowed in the following cases:                 <ul style="list-style-type: none"> <li>– where it is necessary to perform a rescue operation in order to protect human life or health, to protect property or the environment, or to repair a breakdown,</li> <li>– to meet the special needs of an employer ( basically, it will be primarily about situations that are exceptional, that are not normal and typical elements of the work process).</li> </ul> </li> <li>• Companies are required to compensate workers for overtime work in accordance with the Labour Code, collective labour agreements or bylaws.</li> <li>• There are additional regulations regarding employees who performs work away from their permanent workplace, employees who are ready for work (but cannot work for reasons attributable to the employer) and other.</li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>The Act on the minimum remuneration for work of 10 October 2002:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation:             <ul style="list-style-type: none"> <li>• Articles 3 – 6 on The Act on the minimum remuneration for work of 10 October 2002.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• Determines principles regarding the fixing of a minimum remuneration.</li> <li>• Determines that the remuneration of every employee must be equal or higher than the minimum remuneration assigned by the Act.</li> </ul> </li> </ul> </li></ul>	<p>Provisions regarding remuneration are similar to the Guiding Principles and the Practical Guidance. Provisions require that Companies should provide wages that comply with The Labour Code and Act on the minimum remuneration.</p>

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

<p><b>3. Working Hours</b></p>	<p><a href="#">Link to the Polish text</a></p> <p>The Labour Code of 26 June 1974:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation: <ul style="list-style-type: none"> <li>● Articles 128 – 151<sup>12</sup> of 1974 on The Labour Code, Section Three – Working Time.</li> </ul> </li> <li>○ Key points for suppliers: <ul style="list-style-type: none"> <li>● The Act determine rules on work, standards and length of working time, including rest periods, working time systems, overtime work, night work and others.</li> <li>● Working time is any time during which an employee remains at the disposal of an employer in a place where work is performed.</li> </ul> </li> </ul> <p><a href="#">LINK to the Polish text</a></p>	<p>Provisions regarding working time are similar to the Guiding Principles and the Practical Guidance (require that companies should comply with provisions regarding working time, night work and others).</p>
<p><b>4. Forced Labour</b></p>	<p>The Criminal Code of 7 June 1997:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation: <ul style="list-style-type: none"> <li>● Article 115 section 23 and Articles 189 – 193 of 1997 on the Criminal Code Chapter XXIX and article 296a of 1997 on the Criminal Code – the definition of slavery and crimes against liberty.</li> </ul> </li> <li>○ Key points for suppliers: <ul style="list-style-type: none"> <li>● Any deprivation of a person liberty is a crime. Such an offense may be in the form of forced labor, but it may also have a different form.</li> <li>● The penalty for abovementioned crime is up to 12 years.</li> </ul> </li> </ul> <p><a href="#">LINK to the Polish text</a></p>	<p>Provisions are similar to the Guiding Principles and the Practical Guidance. Law requires from Companies to prohibit any forms of slavery (a situation where a human is treated as property) including forced labour and human trafficking.</p>
<p><b>5. Freedom of Association</b></p>	<p>The Labour Code of 26 June 1974 and Act on Trade Unions of 23 May 1992:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation: <ul style="list-style-type: none"> <li>● Articles 238 – 241<sup>30</sup> of 1974 on The Labour Code, Section Three – Collective Labour Agreements.</li> <li>● Act on Trade Unions of 23 May 1992.</li> </ul> </li> <li>○ Key points for suppliers: <ul style="list-style-type: none"> <li>● Employees are free to form a body representing their interest (the trade union).</li> <li>● The trade union is a voluntary and self-governing organization of working people, appointed to represent and defend their rights, professional and social interests.</li> </ul> </li> </ul>	<p>Provisions are higher than the Guiding Principles and the Practical Guidance. Law requires from Companies not only to tolerate trade unions, but also to cooperate with them and negotiate the terms and conditions of contracts of employment.</p>

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

	<ul style="list-style-type: none"> <li>• Employees should not be discriminate because of their membership in trade union.</li> </ul> <p><a href="#">LINK to the Polish text</a></p> <p><a href="#">LINK to the Polish text</a></p>	
<p><b>6. Health &amp; Safety</b></p>	<p>The Labour Code of 26 June 1974:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation:             <ul style="list-style-type: none"> <li>• Articles 77<sup>1</sup> – 93 of 1974 on The Labour Code, Section Three – Health and Safety at Work.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• An employer should protect the health and life of employees by ensuring safe and healthy of working conditions. An employer should use developments in science and technology to comply with the legal requirements.</li> <li>• An employer is responsible for health and safety in the workplace.</li> <li>• An employer should organise work in a manner that ensure compliance with the provisions on and principles of health and safety, an employer is obliged to give instructions to eliminate any breach of duty in the area of: buildings and work premises, machinery and other equipment, accidents at work and other.</li> <li>• No employee should be allowed to perform work without the qualifications and skills required to perform that specified work.</li> <li>• The act sets requirements for the work process, the technology and the materials used.</li> </ul> </li> </ul> <p><a href="#">LINK to the Polish text</a></p>	<p>Provisions are similar to the Guiding Principles and the Practical Guidance. The law requires from Companies to provide workers a working environment which provides safe and healthy standards in accordance with the law.</p> <p>The Practical Guidance states that companies must implement emergency procedures, inform employees about potential safety hazards, provide employees with protective equipment, ensure that emergency exits, fire detection, alarms are operational. It also means that Companies should ensure that all required permits, licenses, reports are up to date and available as required by law.</p>
<p><b>7. Harassment</b></p>	<p>The Labour Code of 26 June 1974:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation:             <ul style="list-style-type: none"> <li>• Articles 94<sup>3</sup> of 1974 on The Labour Code, Section Four – Employer's Duties.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• Defines workplace harassment and an employer obligation to prevent it in workplace.</li> <li>• Workplace harassment is any act or behaviour relating to an employee or targeted against an employee that involves persistent and long-term bullying or intimidation.</li> <li>• An employee whose health (including mental health) has deteriorated as a result of harassment at work may initiate a lawsuit against the employer.</li> <li>• An employee has the right to terminate his contract of employment as a result of harassment and may claim damages from the employer.</li> </ul> </li> </ul>	<p>The Guiding Principles and the Practical Guidance stipulate similar standards that the Labour Code and the Criminal Code, in particular in the area of counteracting mobbing. In this regards, the Practical Guidance requires that the companies should ensure that there is no harsh and inhumane treatment including but not limited to: sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of employees. Disciplinary policies and procedures in support of these requirements should be clearly defined and communicated to workers.</p>



## Expectations towards suppliers as defined in the Guiding Principles and local legislation

	<p><a href="#">LINK to the Polish text</a></p> <p>The Criminal Code of 7 June 1997:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation: <ul style="list-style-type: none"> <li>● Articles 191, 207, 212, 216, 217, 218 of 1997 on the Criminal Code.</li> </ul> </li> <li>○ Key points for suppliers: <ul style="list-style-type: none"> <li>● Companies should be aware of different provisions, which may apply depending on the specified situation of workplace harassment.</li> </ul> </li> </ul> <p><a href="#">LINK to the Polish text</a></p>	
<p><b>8. Non-Discrimination</b></p>	<p>The Labour Code of 26 June 1974:</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation: <ul style="list-style-type: none"> <li>● Article 11<sup>3</sup> of 1974 on The Labour Code, Section Three – Fundamental Principles of Labour Law.</li> </ul> </li> <li>○ Key points for suppliers: <ul style="list-style-type: none"> <li>● Equal treatment is one of the fundamental principles of Labour Code.</li> <li>● In employment no discrimination is allowed: either direct or indirect, on the grounds of a person's sex, age, disability, race, religion, nationality, political beliefs, trade union membership, ethnic origin, denomination, sexual orientation, as well as employment for definite or indefinite term or on full-time or part-time basis.</li> </ul> </li> </ul> <p><a href="#">LINK to the Polish text</a></p> <p>Act on the promotion of employment and labour market institutions of April 20, 2004.</p> <ul style="list-style-type: none"> <li>○ Scope of the regulation: <ul style="list-style-type: none"> <li>● Article 10 and 19c of 1974 on Act on the promotion of employment and labour market institutions of April 20, 2004.</li> </ul> </li> <li>○ Key points for suppliers: <ul style="list-style-type: none"> <li>● Act states the principles of the promotion of equal opportunities on the labour market.</li> </ul> </li> </ul> <p><a href="#">LINK to the Polish text</a></p>	<p>The non-discrimination provisions are similar to the Guiding Principles and the Practical Guidance. Both require not to tolerate any form of discrimination and stipulates that an employer is obliged to prevent any workplace harassment.</p>

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

### 1. Environment

Guiding Principles: Companies are expected to support a proactive approach to environmental responsibility by protecting the environment, conserving natural resources and reducing the environmental footprint of their production, products and services throughout their life-cycle.

Topic	Relevant local legislation	Benchmark against Guiding Principles / Practical Guidance
<p>1. <b>Energy Consumption &amp; Greenhouse Gas Emissions</b></p>	<p>Relevant regulation includes but is not limited to:</p> <p>The Act of 20 April 2016 Energy Efficiency Law (J.L. 2019 item 545)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act:                             <ul style="list-style-type: none"> <li>● Energy audit of large enterprises.</li> </ul> </li> <li>○ Key points for suppliers:                             <ul style="list-style-type: none"> <li>● Large enterprises must conduct an energy audit every 4 years. Enterprises with certified ISO 50001 or EMAS are exemptions.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>The Act of 27 April 2001 Environment Protection Law (J.L.2018.799)</p> <p><a href="#">Link to the Polish text</a></p> <p>and</p> <p>The Regulation of the Minister of the Economy of 28 December 2004 on products subject to the obligation to provide information that is important from the point of view of environmental protection</p> <p><a href="#">Link to the Polish text</a></p> <ul style="list-style-type: none"> <li>○ Scope of the laws:                             <ul style="list-style-type: none"> <li>● defines the principles of environmental protection and conditions of using its resources, taking into account the requirements of sustainable development.</li> </ul> </li> <li>○ Key points for suppliers:</li> </ul>	<p>In addition to the legal requirements the Guiding Principles and the Practical Guidance stipulate that all companies need to prepare a comprehensive energy reduction strategy and increase the use of renewable energy. These obligations are not explicitly specified in the law. Moreover, legal requirements of energy efficiency generally concern large enterprises and not small and medium size enterprises. However, based on the Guiding Principles all suppliers must consider energy reduction and the use of renewable energy.</p> <p>The Practical Guidance requires suppliers to have in place a strategy to reduce greenhouse gas emissions occurring from raw materials extraction, product manufacturing, transportation, and end-of-life operation.</p>

## *Expectations towards suppliers as defined in the Guiding Principles and local legislation*

- Monitoring emission levels and informing relevant authorities.
- Inform business partners and clients on fuel and/or utility materials usage, on CO2 emission and on environment friendly use of the product (including in all printed promotional materials),
- Technology used in new installations and devices should take into account effective generation and use of energy.

The Act of 15 May 2015 on ozone-depleting substances and on certain fluorinated greenhouse gases (J.L.2015.881)

- Scope of the Act:
  - obligations of entrepreneurs in the production and services related to the use of substances that deplete the ozone layer or fluorinated greenhouse gases.
- Key points for suppliers:
  - Users of ozone-depleting substances and certain fluorinated greenhouse gases have to make annual statements about amounts used.
  - Users of ozone-depleting substances and certain fluorinated greenhouse gases put a label on products and devices containing or relying on fluorinated greenhouse gases are obliged to and attach instructions on their purpose and functioning, prepared in Polish.

[Link to the Polish text](#)

The Act of 17 July 2009 on the greenhouse gas emission management and other substances (J.L. of 2018, item 1271)

- Scope of the Act:
  - rules for managing greenhouse gas emissions and other substances.
- Key points for suppliers:
  - monitoring emission levels and reporting data to the national database.

[Link to the Polish text](#)

Regulation (Ec) No 1005/2009 of The European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

	<ul style="list-style-type: none"> <li>○ Scope of the Act:             <ul style="list-style-type: none"> <li>• rules on the production, import, export, placing on the market, use, recovery, recycling, reclamation and destruction of substances that deplete the ozone layer</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• the production of controlled substances is prohibited as well as placing them on the market (with exceptions of specific use)</li> </ul> </li> </ul> <p><a href="#">Link</a></p> <p>Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006</p> <ul style="list-style-type: none"> <li>○ Scope of the Regulation:             <ul style="list-style-type: none"> <li>• The Regulation establishes rules on containment, use, recovery and destruction of fluorinated greenhouse gases.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• Reporting obligation in case the company has placed specifies amount of CO2 equivalent or other indicated gases in the products on the market during the preceding calendar year.</li> </ul> </li> </ul> <p><a href="#">Link</a></p>	
<p>2. <b>Water Quality &amp; Consumption</b></p>	<p>The act of July 2017 Water law (J.L. 2018 item 2268)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act:             <ul style="list-style-type: none"> <li>• regulates water management in accordance with the principle of sustainable development</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>• Limitation of emissions to waters, the water discharged to water bodies should meet the emission limit requirements.</li> <li>• Activities and facilities defined in the Act are subject to “water law consent” e.g. water permit.</li> <li>• Entities using water services are obliged to submit the results of measurements of the amount of groundwater and surface water collected, as well as the quantity and quality of sewage introduced into waters or into the ground, within the scope specified in the permit.</li> </ul> </li> </ul>	<p>The requirements of the Guiding Principles and the law are similar. However, the Guiding Principles and the Practical Guidance put the emphasis on to set objectives to reduce water usage and increase efficiency. Therefore, suppliers – as specified in Practical Guidance – are expected to preserve water resources through an assessment of water stress in operations and throughout the life-cycle and integrate water management into the business plan. The Guiding Principles and the Practical Guidance therefore require from companies high standards of due care and long-term planning.</p>

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

	<p><a href="#">Link to the Polish text</a></p> <p>The Act of 27.04.2001 Environment Protection Law (J.L.2018.799)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act:             <ul style="list-style-type: none"> <li>● defines the principles of environmental protection and conditions of using its resources.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>● monitoring emission levels and informing authorities,</li> <li>● the technology used in new installations and devices should take into account ensuring rational use of water and other raw materials as well as materials and fuels.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p>	
<p><b>3. Air Quality</b></p>	<p>The Act of 27.04.2001 Environment Protection Law (J.L.2018.799)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act:             <ul style="list-style-type: none"> <li>● defines the principles of environmental protection and conditions of using its resources.</li> <li>● Title II, Chapter II, air protection consists in ensuring the best possible quality, for example by reducing the levels of substances in the air to at least acceptable levels when they are not met.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>● Continuous or periodic measurements and monitoring emission levels and informing authorities;</li> <li>● The introduction of dust or gases into the air generally requires either notification or permission;</li> <li>● Technology used in new installations and devices should take into account emissions level;</li> <li>● Paying a fee for environmental pollution.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>Regulation of the Minister of the Environment of August 24, 2012 on levels of certain substances in the air</p> <p><a href="#">Link to the Polish text</a></p>	<p>The law sets higher requirements than the Guiding Principles and Practical Guidance as it restricts the use of certain substances besides the emission control and monitoring measures listed in the Guiding Principles and by charging fees for using / polluting the environment.</p>

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

	<p>Regulation of the Minister of the Environment of 26 January 2010 on reference values for certain substances in the air.</p> <p><a href="#">Link to the Polish text</a></p> <p>Regulation of the Minister of Environment on the emission standards for certain types of installation, sources of combustion fuels and combustion or waste combustion devices of 1 march 2018.</p> <p><a href="#">Link to the Polish text</a></p> <ul style="list-style-type: none"> <li>○ Scope of the Regulations:             <ul style="list-style-type: none"> <li>● determine acceptable levels or reference values of substances in the air.</li> <li>● specify which installations require a permit.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>● enterprises should comply with acceptable levels or reference values of substances in the air and certain emission standards (if applicable to their installations).</li> </ul> </li> </ul>	
<p>4. <b>Natural Resources Management and Waste Reduction</b></p>	<p>Waste Act of 14 December 2012 (J.L. of 2018, item 992)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act:             <ul style="list-style-type: none"> <li>● All types of waste (with exceptions), including waste oils, waste management and waste management facilities.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>● Waste hierarchy.</li> <li>● Waste management activities are subject to permit.</li> <li>● Entry into the Register.</li> </ul> </li> </ul> <p><a href="#">Link to the Polish text</a></p> <p>Act of 20 January 2005 the End-of-life vehicle (J.L. 2018 item 578)<sup>8</sup></p> <p><a href="#">Link to the Polish text</a></p>	<p>The Guiding Principles and the Practical Guidance and the law are similar. The waste hierarchy defined in the Practical Guidance corresponds to the one defined by the law. The Guiding Principles and the law also specifically regulates waste oils.</p> <p>It should be emphasized that the advantage of the Guiding Principles and the Practical Guidance is encouraging companies to sustainable resource use and resource efficiency.</p>

<sup>8</sup> Implementing the Directive 2018/849 Of The European Parliament and of the Council amending Directives 2000/53/EC on end-of-life vehicles, 2006/66/EC on batteries and accumulators and waste batteries and accumulators, and 2012/19/EU on waste electrical and electronic equipment

## *Expectations towards suppliers as defined in the Guiding Principles and local legislation*

And regulations to this act:

The Regulation of the Minister of Economy on the method of marking and types of marking of equipment and parts of vehicles of 28 December 2005

[Link to the Polish text](#)

The Regulation of the Minister of Economy on the list of materials, equipment and parts of vehicles that may contain lead, mercury, cadmium and hexavalent chromium of 2 June 2010

[Link to the Polish text](#)

- Scope of the Act and regulations:
  - rules for dealing with end-of-life vehicles in accordance with e.g. the principle of sustainable development.
  - Duties apply to producers and introducing products to the market.
- Key points for suppliers:
  - reduce use of dangerous substances.
  - Materials, equipment and parts of vehicles must not contain lead, mercury, cadmium and hexavalent chromium unless it is necessary to obtain the required technical characteristics of these items and parts.

Act of 24 April 2009 the Batteries Act

- Scope of the Act:
  - requirements and rules for placing batteries and accumulators on the market and collecting them.
- Key points for suppliers:
  - compliance with standards regarding the content of hazardous substances.
  - It is forbidden to place on the market and distribute batteries and accumulators that do not meet the requirements specified in the Act.
  - Organize and finance the collection, treatment, recycling and disposal of waste batteries and portable batteries.
  - Entry into the Register.

## Expectations towards suppliers as defined in the Guiding Principles and local legislation

	<p><a href="#">Link to the Polish text</a></p> <p>The Act of 13 June 2013 of Packaging and Package Waste (J.L..2018 item 150)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act:             <ul style="list-style-type: none"> <li>● requirements for packaging placed on the market and rules for handling packaging and packaging waste.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>● compliance with standards of the materials used.</li> <li>● Keeping registry with records of the weight of packaging placed on the market.</li> <li>● Ensuring specified level of recovery and recycling of post-usage and packaging waste.</li> <li>● Annual reporting regarding waste.</li> <li>● Entry into the Register.</li> </ul> </li> </ul> <p><a href="#">Link to the Polis text</a></p> <p>Act of 11 May 2001 on Duties of Entrepreneurs within Treatment of Certain Waste and on Product Fee (J.L. 2001, no. 63, item 639)</p> <ul style="list-style-type: none"> <li>○ Scope of the Act             <ul style="list-style-type: none"> <li>● obligations of entrepreneurs introducing products in the territory of the country, rules of dealing with waste generated from products</li> <li>● rules for determining and collecting a product fee.</li> </ul> </li> <li>○ Key points for suppliers:             <ul style="list-style-type: none"> <li>● ensuring specified level of recovery and recycling.</li> </ul> </li> </ul> <p><a href="#">Link to the polish text</a></p>	
<p>5. <b>Responsible Chemical Management</b></p>	<p>Relevant regulation includes but is not limited to:</p> <p>The Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)</p> <p><a href="#">Link</a></p>	<p>The Guiding Principles and the Practical Guidance and the law are similar. However, the law sets lower requirements than the Guiding Principles in the scope of data collection programs. This means that besides complying with the regulations, the suppliers are expected to establish programs (IMDS or equivalent)</p>



## *Expectations towards suppliers as defined in the Guiding Principles and local legislation*

The Regulation (EC) No 1272/2008 on the classification, labelling and packaging of substances and mixtures

[Link](#)

The Act of 25 February 2011 on chemical substances and their mixtures (J.U.2018.143)

[Link to the Polish text](#)

Regulation of the Ministry of Health of April 20, 2012 on the labelling of packaging of dangerous substances and dangerous mixtures and of certain mixtures

[Link to the Polish text](#)

- Scope of the Act:
  - applies to all chemicals – also those used in industrial processes.
- Key points for suppliers:
  - Registration of hazardous materials.
  - The person producing and introducing in Poland the mixture must inform the Inspector for Chemical Substances about this mixture, including MSDS (Mixture Safety Data Sheet).
  - Identification of hazardous materials used.
  - Requirements for packaging, storage and transport of hazardous materials.
  - Establish, maintain and keep updated a list of manufactured, imported or used hazardous substances, hazardous mixtures, hazardous substances or mixtures posing a risk.
  - Risk assessment and risk mitigation.
  - Inform users about risk reduction measures.

to collect data from material manufacturers for all components.