



PROCEDURE FOR REPORTING LAW
VIOLATIONS AND TAKING FOLLOW-UP
ACTION

Nr SYG 01
Version 1.0

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1. Purpose of procedure

The Company establishes a Procedure for reporting violations of the law and taking follow-up actions in order to ensure compliance of activities with applicable legal standards, in particular with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting violations of Union law and with the Act of 14 June 2024 on the protection of whistleblowers, striving to ensure the protection of the rights of persons reporting irregularities that have occurred or may occur in the Company and to eliminate unlawful conduct in the Company's environment and members of its staff.

2. Definitions

For the purposes of applying the Procedure, the terms used therein should be understood as indicated below:

- 2.1. Follow-up action – action taken by the Company to assess the veracity of the information contained in the Report and to counteract the Breach of Law that is the subject of the Report, in particular through explanatory proceedings.
- 2.2. Retaliatory action – direct or indirect action or omission, in a Work-related Context, that is caused by a Report, External Report or Public Disclosure and that violates or may violate the rights of the Whistleblower or causes or may cause unjustified damage to the Whistleblower, including groundless initiation of proceedings against the Whistleblower;
- 2.3. Information about a Breach of Law – information, including a reasonable suspicion regarding an actual or potential Breach of Law in a Work-related Context that has occurred or is likely to occur in the Company, or information regarding an attempt to conceal a Breach of Law
- 2.4. Committee – Committee for investigations into reported violations of law established under this Procedure as an organizational unit of the Company authorized to receive Reports and take follow-up Actions.
- 2.5. Work-related context – past, present or future activities related to work in the Company based on an employment relationship, another legal relationship constituting the basis for providing work or services for the Company or performing a function in the Company, within the framework of which – regardless of the nature of such activities – persons obtain Information on Violations of Law and could experience Retaliatory Actions in the event of reporting such information.
- 2.6. Violation of Law – an action or omission contrary to the law or aimed at circumventing the law in the areas indicated in point 3.2 of the Procedure.
- 2.7. Person concerned by the Report – a natural person, legal person or organizational unit without legal personality, to whom the law grants legal capacity, indicated in the Report, External Report or Public Disclosure as the person who has committed a Violation of the Law or with whom such person is associated.
- 2.8. Person assisting in making a Report – a natural person who assists the Whistleblower in making a Report, External Report or Public Disclosure concerning a Violation of the Law in the Company in a Work-related Context and whose assistance should not be disclosed
- 2.9. Person associated with the Whistleblower – a natural person who may experience Retaliatory Actions, including a family member or co-worker of the Whistleblower
- 2.10. Employee – a natural person who is in an employment relationship with the Company.

- 2.11. Procedure – this procedure for reporting violations of the law and taking follow-up actions applicable in the Company;
- 2.12. Perpetrator of the violation – a natural person, legal person or organizational unit without legal personality, to which the law grants legal capacity, who, as a result of the explanatory proceedings conducted by the Commission, was recognized as the person responsible for the Violation of the Law
- 2.13. Whistleblower – a natural person making a Report, External Report or Public Disclosure in a context related to their work, including:
- 2.13.1. a current or former Employee;
 - 2.13.2. a temporary employee;
 - 2.13.3. a person providing work on a basis other than an employment relationship, including a civil law contract;
 - 2.13.4. an entrepreneur;
 - 2.13.5. a person who has applied for employment with the Company, provided that they have received Information about a Breach of Law during the recruitment process or other negotiations preceding the conclusion of an agreement with the Company
 - 2.13.6. a shareholder or partner of the Company;
 - 2.13.7. a member of the Company's governing body;
 - 2.13.8. a proxy;
 - 2.13.9. a person working under the supervision and management of the Company's contractors, subcontractors and suppliers;
 - 2.13.10. a volunteer, trainee or intern, regardless of whether they receive remuneration from the Company;
 - 2.13.11. an officer within the meaning of art. 1 sec. 1 of the Act of 18 February 1994 on the pension provision of officers of the Police, Internal Security Agency, Intelligence Agency, Military Counterintelligence Service, Central Anticorruption Bureau, Border Guard, Marshal's Guard, State Protection Service, State Fire Service, Customs and Revenue Service and Prison Service and their families;
 - 2.13.12. a soldier within the meaning of art. 2 item 39 of the Act of 11 March 2022 on the Defense of the Homeland.
- 2.14. Company – Seargin Spółka z o.o. with its registered office in Gdańsk at ul. Chrzanowskiego 11 (80-278) entered into the register of entrepreneurs maintained by the District Court of Gdańsk-Północ-VII Commercial Division of the National Court Register under KRS number: 0000499229, NIP: 5833165868, REGON: 222041240, with share capital of PLN 10,500.
- 2.15. Public disclosure - making information about the infringement of the law public
- 2.16. Act - the act of 14 June 2024 on the protection of whistleblowers.
- 2.17. Associate - a natural person employed in the Company on the basis of a civil law contract, including a person running a business activity on their own account.
- 2.18. Report - providing the Company with information about the infringement of the law by the Whistleblower.
- 2.19. External reporting – submission of information about a violation of the law by a Whistleblower to the Commissioner for Human Rights or the relevant public authority.

3. Genral rules.

- 3.1. This Procedure specifies the principles and procedure for Whistleblowers to report Violations of the law applicable in the Company and for the Company to take Follow-up Actions.
- 3.2. The Procedure applies to Reports concerning actions or omissions that are unlawful or intended to circumvent the law in the following areas:
- 3.2.1. corrution;
 - 3.2.2. public procurement;
 - 3.2.3. services, products and financial markets;
 - 3.2.4. counteracting money laundering and terrorism financing;
 - 3.2.5. product safety and compliance;
 - 3.2.6. transport safety;environmental protection;
 - 3.2.7. environmental protection;
 - 3.2.8. radiological protection and nuclear safety;
 - 3.2.9. food and feed safety;
 - 3.2.10. animal health and welfare;
 - 3.2.11. public health;
 - 3.2.12. consumer protection;
 - 3.2.13. privacy and personal data protection;
 - 3.2.14. security of networks and IT systems;
 - 3.2.15. financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
 - 3.2.16. the internal market of the European Union, including public law principles of competition and state aid and taxation of legal persons;
 - 3.2.17. constitutional freedoms and rights of man and citizen – occurring in the relations of an individual with public authorities and not related to the above-mentioned areas.
- 3.3. The Reporting process is one of the key elements of the correct and safe management of the Company, one of the goals of which is to identify irregularities in the Company's operations and take action to eliminate them and limit the risk at all organizational levels of the Company.
- 3.4. The Reporting process implemented in the Company enables all Whistleblowers to make Reports through special and independent communication channels, in a manner that provides protection against retaliatory actions.
- 3.5. The Whistleblower is subject to protection provided for in the Procedure and the Act from the moment of making the Report, External Report or Public Disclosure, provided that he had reasonable grounds to believe that the information that is the subject of the Report, External Report or Public Disclosure is true at the time of making the Report, External Report or Public Disclosure and constitutes Information on a violation of the law, subject to point 3.7 below.
- 3.6. The Whistleblower making the Public Disclosure is subject to protection on the terms described in point 10.4 below.

4. Conducting explanatory proceedings.

- 4.1. Explanatory proceedings as a result of a report of a violation of the law are conducted by a Commission appointed by the Company in accordance with the protocol constituting an annex to the Procedure.

- 4.2. The Commission consists of three persons appointed by the Company from among the Company's Employees and its operation requires a quorum of at least two members of the Commission - subject to the powers provided individually for the Chairman of the Commission.
- 4.3. The following persons may not be members of the Committee
 - 4.3.1. persons involved in the event that is the subject of the Report – in particular the Person concerned by the Report and the Whistleblower;
 - 4.3.2. persons who are in a direct relationship of superiority or subordination to the persons indicated in point 4.3.1.;
 - 4.3.3. persons who are spouses, relatives or relatives by marriage up to the second degree of the persons indicated in point 4.3.1., as well as persons in close relationships or running a common household with the persons indicated in point 4.3.1.
- 4.4. If, in the opinion of a member of the Committee, circumstances arise that may affect his impartiality in the analysis of the Notification, he should apply to the Management Board of the Company to exclude him from the work of the Committee in the explanatory proceedings conducted. If the above or other circumstances lead to the inability of the Committee to consider the case, the Company may appoint an ad hoc Committee - appointed for the purpose of considering a specific Notification. The provisions of the Procedure concerning the Committee and the members of the Committee shall apply accordingly to the ad hoc Committee and its members.
- 4.5. The mandate of a member of the Commission expires in the event of:
 - 4.5.1. termination or expiration of the employment relationship with a member of the Commission;
 - 4.5.2. death of a member of the Commission; decision by the Company to dismiss a member of the
 - 4.5.3. Commission from his/her position.
- 4.6. In the event referred to in point 4.5, the Company shall immediately, no later than within 7 days, elect a new member of the Commission.
- 4.7. The Company authorizes the members of the Commission to process the personal data of the persons covered by the Notification and the explanatory proceedings conducted by the Commission.
- 4.8. The tasks of the Commission include:
 - 4.8.1. receiving and considering Reports, including conducting appropriate explanatory proceedings;
 - 4.8.2. preparing and presenting to the Company reports on the manner of considering the Notifications, containing final conclusions from the conducted explanatory proceedings, including recommendations regarding taking steps to prevent – if possible – Violations of the Law;
 - 4.8.3. providing substantive support and submitting applications regarding activities conducted by the Company aimed at preventing Violations of the Law.
- 4.9. The Committee – with the express and documented consent of the Company – may request assistance in resolving a given issue from external entities who are experts in a given field whenever it deems it necessary.
- 4.10. Each member of the Commission is obliged to maintain objectivity and impartiality when assessing specific cases.

- 4.11. Members of the Commission are obliged to maintain the confidentiality of all information obtained in the course of their activities, including the explanatory proceedings, ensuring the security of the processed personal data and ensuring respect for the personal rights of the participants in the explanatory proceedings.
- 4.12. The decisions of the Commission are made at meetings by way of resolution. In matters of lesser importance, in particular in the case of activities concerning formal and organizational matters, the Commission may act individually through its members.
- 4.13. Decisions regarding reporting specific activities to the relevant public authorities, subject to applicable legal provisions and the rights of the participants in the explanatory proceedings, shall be made exclusively by the Management Board of the Company.

5. Methods of submitting Reports.

5.1. Applications may be submitted in the following manner:

- 5.1.1. electronically – by filling out the form on the Company's website <https://seargin.com/whistleblower-policy/> or by e-mail, i.e. by sending a message to the e-mail address: whistleblowerspl@seargin.com;
- 5.1.2. in writing – by delivering the Information on the Breach in a sealed envelope marked "Whistleblower's Report", by: mail sent to the following address: Seargin Sp. z o. o., ul. Chrzanowskiego 11, 80-278 Gdańsk;
- 5.1.3. orally – by providing the Information on the Breach for the minutes during a direct meeting held no later than 14 days from the date on which the Whistleblower indicates the willingness to make the Report in this manner – in such a case the Whistleblower may check, correct and approve the minutes of the meeting by signing them.

5.2. The application should include at least:

- 5.2.1. details of the Whistleblower who submits the Report and other persons who are or may be associated with the Report, including details of the Person concerned by the Report;
- 5.2.2. a description of the factual circumstances related to the Information about the Infringement of Law, including the approximate period of occurrence of the alleged Infringement of Law;
- 5.2.3. indication of the preferred method of return contact, ensuring confidentiality regarding the Whistleblower and the persons indicated in the Report.

5.3. The Report may additionally include the name of the organizational unit of the Company to which the Report relates and evidence justifying the occurrence of a Violation of Law.

5.4. Reports are accepted by the Commission. If the Whistleblower makes a Report in the manner indicated in point 5.1.3, the Report on behalf of the Commission may be accepted by one of its members.

5.5. The report, immediately upon its receipt, is subject to preliminary analysis in terms of the justification for initiating explanatory proceedings, and the Commission shall immediately notify the Management Board of the Company and the Whistleblower of its receipt in accordance with point 5.6 below.

5.6. The Whistleblower shall be notified immediately of the receipt of the Report, no later than within 7 days from the date of receipt of the Report by the Commission, unless the form of submitting the Report and the scope of information provided by the Whistleblower prevent the Commission from providing the above information.

5.7. An accepted Application is subject to registration in accordance with the principles set out in point 9 of this Procedure.

6. Initial analysis of the Application.

- 6.1. The Committee shall take all legally permissible steps to obtain the information and documents necessary for effective consideration of the Notification before leaving it without consideration.
- 6.2. Activities related to the initial analysis The notification on behalf of the Commission is made individually by the Chairman of the Commission and, in his absence, by another member of the Commission who is the most senior.
- 6.3. If the Report does not meet the requirements specified in point 5.2, the Commission – to the extent possible – shall contact the Whistleblower in the manner indicated by him/her in point 5.2.3 or in another manner that can be determined in order to supplement the deficiencies of the Report and, if necessary, to obtain other data necessary to consider the Report.
- 6.4. The application will not be considered if:
 - 6.4.1. it is anonymous;
 - 6.4.2. it does not concern the areas indicated in point 3.2 or it does not have a work-related Context;
 - 6.4.3. it is impossible to obtain the information indicated in point 5.2, and contact with the Whistleblower is impossible or encounters obstacles that are difficult to overcome, or does not lead to supplementing the Report with the required information;
 - 6.4.4. it was made in bad faith, in particular it contains information that is clearly false or frivolous;
 - 6.4.5. its content indicates the obvious groundlessness of the Report despite the Commission taking the actions indicated in point
- 6.5. The decision to leave the Notification without consideration is made by the Commission at its meeting by way of a resolution.
- 6.6. The Commission shall immediately notify the Management Board of the Company and the Whistleblower about leaving the Report without consideration, but no later than within 14 days of adopting the resolution referred to in point 6.5, unless notifying the Whistleblower is not possible.
- 6.7. If the Report allows for verification of its validity, and in particular if, according to its content, there is a probability of a Violation of the Law, the Commission shall immediately begin to consider it at a meeting in accordance with the principles set out in the Procedure, unless the nature and subject of the Report justify considering the Report in the manner provided for in separate regulations applicable in the Company or generally applicable provisions of law.
- 6.8. The appointment of a meeting of the Commission to consider the Notification shall mean the initiation of explanatory proceedings.
- 6.9. The explanatory proceedings are also deemed to have been initiated upon submission to the Commission of Information on the Infringement of Law which has become the subject of an External Report or Public Disclosure.
- 6.10. Personal data related to the receipt of the Notification shall be processed by the Commission only to the extent necessary to accept the Notification, consider it and take any necessary follow-up action. Personal data that is not relevant to the consideration of the notification is not collected, and in the event of accidental collection, it is immediately deleted. Such personal data shall be deleted within 14 days from the moment it is determined that they are not relevant to the case.
- 6.11. In fulfilling the information obligation arising from Article 14 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (so-called "GDPR"), Article 14 paragraph 2 letter f) of the GDPR shall not apply, unless the Whistleblower does not meet the conditions indicated in point 3.6 of the Procedure or has expressed express consent to inform the data subject about the Whistleblower as the source from which the Company obtained the data subject's personal data.

7. Follow-up actions.

- 7.1. The Commission shall verify the validity of the Report in the explanatory proceedings based on the internal regulations in force in the Company and information obtained from the organizational units of the Company, taking into account the type and nature of the Report and subject to compliance with the principles of confidentiality.
- 7.2. The explanatory proceedings are conducted in a fair, impartial manner, ensuring confidentiality of the identity of the Whistleblower, the Person concerned by the Report, the Person assisting in making the Report and the Person associated with the Whistleblower, as well as other persons indicated in the Report.
- 7.3. If necessary, the Committee may summon Employees or Associates who may have any knowledge of the Report, the Whistleblower and the Person concerned by the Report to a meeting in order to provide explanations. At the request of the Committee, all Employees and Associates are obliged to appear at the meeting and provide documents and the necessary information in order to determine all the circumstances of the Report's validity. Unless the Whistleblower requests it and at the same time there are no significant obstacles to this, confrontation between persons questioned by the Committee is avoided.
- 7.4. The meetings of the Commission are always recorded in the form of an official note. Explanations provided by summoned persons are recorded in the form of minutes. The findings of the course of the Commission meeting may be approved via official e-mail. The note or minutes should indicate, if appropriate, also non-verbal aspects of the interview, including the behaviour of the person interviewed by the Commission, which may affect the assessment of the credibility of the information provided by him/her.
- 7.5. All participants in the explanatory proceedings – including the Whistleblower – are obliged to keep confidential the information they have obtained during the explanatory proceedings. Before starting the explanatory proceedings, the Commission reminds the participants of the proceedings of this obligation.
- 7.6. All communication is conducted by the Commission in compliance with the principle of minimising the processing of personal data, including the rational anonymisation of the identity of witnesses heard by the Commission and the use of mechanisms ensuring the confidentiality of correspondence – including encryption.
- 7.7. After determining all the facts, the Commission shall decide on the validity of the Notification. In the event of a lack of unanimity, the Commission's decision and final conclusions shall be made by a simple majority vote, and in the event of an equal number of votes, the vote of the Commission's chairman, who votes last, shall be decisive. W przypadku Zgłoszeń zasadnych Komisja stwierdza wystąpienie Naruszenia prawa oraz wydaje rekomendację o stosownych działaniach naprawczych lub dyscyplinujących w stosunku do ustalonego Sprawcy naruszenia, a także co do możliwych działań zapobiegawczych mających na celu wyeliminowanie podobnych do opisanych w Zgłoszeniu naruszeń w przyszłości.
- 7.8. The final conclusions covered by the minutes shall be presented by the Committee to the Company's Management Board, which shall take action in accordance with point 8.11 below. These actions should be consistent with the Committee's findings and adequate to these findings, and the Company's Management Board shall not be bound by the Committee's recommendations regarding the application of specific remedial measures or their non-application.
- 7.9. The Commission shall notify the Whistleblower of the results of the explanatory proceedings immediately, but no later than within 3 months from the date of confirmation of receipt of the Report, and in the event that such confirmation was not provided due to the Whistleblower not providing an address – within 3 months from the expiry of 7 days from the date of receipt of the Report, unless the Whistleblower failed to provide a contact address to which feedback should be sent.

7.10. The Company, based on the received report from the explanatory proceedings, shall decide on the application of appropriate remedial measures, adequate to the Commission's findings, and in the event of a Violation of the Law being found, it may:

- 7.10.1. impose a disciplinary penalty on the Violator;
- 7.10.2. deprive the Violator of privileges, including the right to a prize or bonus for a period specified by the Company;
- 7.10.3. terminate the legal relationship between the Company and the Violator;
- 7.10.4. seek compensation for the damage caused by the Violator;
- 7.10.5. notify the appropriate public authorities of the Violation of the Law.

7.11. Notwithstanding the above, the Company may take any other actions provided for by law which, in its opinion, will help to minimize the effects of the Violation of Law or prevent similar violations in the future, including in particular making changes to internal procedures or organizational structures.

7.12. In relation to the Whistleblower or another person affected by the Violation of Law, the Company may take actions aimed at minimizing the negative effects and inconveniences of the violation for their person - such as changing the place of performing duties, transferring to another team. Such actions will always be taken by the Company with consideration and, if necessary, after consultation with such person - so that it does not lead to further inconveniences or inconveniences on their side.

8. Prohibition of Retaliatory Action.

- 8.1. Any measures of repression, discrimination or other types of unfair treatment towards a Whistleblower acting in good faith, in particular those listed in Art. 12-13 of the Act, will be treated as a serious breach of the rules of the Procedure, which may result in disciplinary liability or termination of the contract between the Employee or Associate and the Company, as well as give rise to legal liability, including liability for damages, in accordance with applicable law.
- 8.2. The Whistleblower should immediately inform the Commission of any Retaliatory Actions – and if the Commission participated in such Retaliatory Actions – the Whistleblower should directly inform the Management Board of the Company.
- 8.3. The provisions of points 9.1 – 9.2 above shall apply to the Person assisting in making the Report or the Person associated with the Whistleblower, as well as to the legal person or other organizational unit assisting the Whistleblower or associated with him, in particular being the property of the Whistleblower or employing him, provided that the Report was made in accordance with point 3.6 of the Procedure.

9. Maintaining a register of Notifications.

- 9.1. Each accepted Notification is subject to registration in the Notification Register. The Notification is subject to registration immediately, no later than within 7 days of its acceptance.
- 9.2. The Commission is responsible for maintaining the Register of Notifications.
- 9.3. The Register of Notifications should contain at least: numer Zgłoszenia;
 - 9.3.1. date of the Report;
 - 9.3.2. subject of the Violation of the Law;
 - 9.3.3. personal data of the Whistleblower and the Person concerned by the Report, necessary to identify these persons, including the Whistleblower's contact address;
 - 9.3.4. all information and documents related to the Report;
 - 9.3.5. the course of the process of analysis and consideration of the Report, recorded in the form of appropriate protocols;

9.3.6. data of persons participating in the process of analysis and consideration of the Report;

9.3.7. information on decisions made and follow-up and preventive actions applied;

9.3.8. date of completion of the Case. Informacje, o których mowa w pkt. 9.3 powyżej, podlegają bieżącej aktualizacji dokonywanej niezwłocznie, nie później niż w terminie 7 dni od zdarzenia powodującego potrzebę aktualizacji.

9.4. The Report Register is kept in a confidential manner, and the information and documents contained therein are kept for a period of 3 years from the end of the calendar year in which the Follow-up Actions were completed or after the completion of proceedings initiated by the Follow-up Actions.

10. External Reports and Public Disclosures.

10.1. Subject to the following provisions of this Section, an External Notification and a Public Disclosure may be made independently of the Notification.

10.2. The Company makes every effort to ensure that Violations of the Law do not occur. However, if a Violation of the Law does occur, the Company wants to learn about it as soon as possible – so as to eliminate it and take steps to prevent a similar Violation of the Law in the future.

10.3. An external report is submitted to the Commissioner for Human Rights or the relevant public authority, in accordance with the procedures established by these authorities, which, pursuant to Article 48, paragraph 1 of the Act, should be available on the website of the given authority in the Public Information Bulletin. These authorities are separate controllers of the personal data of Whistleblowers and other persons whose personal data are processed in connection with an external report.

10.4. A whistleblower making a public disclosure is subject to protection under the Act and the Procedure only if the conditions set out in Article 51 of the Act are met, i.e., as a rule, only if he/she has previously made:

10.4.1. Report, and then an External Report, and the Company, and then the public authority, do not take any appropriate follow-up action within the feedback deadline binding them, nor provide the Whistleblower with feedback; or

10.4.2. immediately the External Report, and the public authority does not take any appropriate follow-up action within the feedback deadline binding them, nor provide the Whistleblower with feedback;

10.5. Pursuant to Article 57 of the Act, making a Report, External Report or Public Disclosure knowing that no Violation of the Law has occurred is an offence punishable by a fine, restriction of liberty or imprisonment for up to 2 years.

10.6. Making a Report, External Report or Public Disclosure in bad faith may also lead to violating the personal rights of the Company or a third party and causing them significant damage, which may lead to further legal liability, including compensation, of the Whistleblower acting in bad faith.

11. Final provisions

11.1. The Management Board of the Company is responsible for the adequacy and effectiveness of the functioning of the Procedure.

11.2. The Company conducts initial and regular training in the field of ethics, during which the Procedure is necessarily discussed.



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- 11.3. In the event of any changes to the provisions of this Procedure, all explanatory proceedings will be conducted in accordance with the Procedure in force at the time of receipt of the Notification.
- 11.4. The Procedure in its current wording shall enter into force after 7 days from the date of its notification to persons performing work in the Company. A person applying for work on the basis
- 11.5. an employment relationship or another legal relationship constituting the basis for the provision of work or services or performing a function in the Company shall be informed about the Procedure and its content together with the commencement of recruitment or negotiations preceding the conclusion of a contract.

12. Records and attachments.

- Protocol on the Establishment of the Commission for Proceedings Explanatory of Reported Violations of the Law.

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