

RESPECT Index – 3rd Stage - Verification

How to document answers
to the questionnaire?



RESPECT Index Questionnaire
(8th edition)
General Assumptions

Questions

The RESPECT Index questions have been assigned to the following ESG factor groups:



Environmental (environmental factors)

- environmental management
- environmental impact reduction
- biodiversity
- environmental aspects of products/services

(questions E1-E14)



Social (social factors)

- occupational health and safety
- HR management
- supplier relations
- dialogue with stakeholders
- CSR reporting

(questions S1-S19)



Governance (economic factors)

- strategic management
- code of conduct
- risk management
- fraud risk management
- internal audit and controls
- customer relationships

(questions G1-G16)

Questions

The questions should be answered either by all Companies responding to the questionnaire or only those which have been assigned to a specific category, namely:



Industry

foodstuffs, light, wood, chemical, pharmaceutical, plastics, oil and gas, construction materials, construction, electrical machinery, metals, automotive, energy, property development, other



Finance

banks, insurance, capital market, other



Services

retail, wholesale, IT, telecommunication, media, hotels and restaurants, other

Questions

When answering a question, the Company may decide on the entity which the answer concerns and select one of the following options:

- The Company does not have any subsidiaries, so the answer concerns only the Company itself
- Only the holding company
- Selected group company or a few group companies (other than the holding company)
- The majority of group companies, except a few subsidiaries that are not particularly important. However, if the holding company represents the major part of the group, (b) should be selected
- All group companies



RESPECT Index Questionnaire (8th Edition)

How to document the answers?

8th Edition Questionnaire – preparation for verification

Question E.1



E.1 Has your company identified and documented material (direct or indirect) environmental impact of your business?

Answers	Documentation
a No.	-
b Yes, but we have only documented results of the analysis concerning the direct environmental impact of our operations.	A document/report/presentation – Environmental impact analysis indicating material environmental impact of the operations (e.g. an analysis prepared in the course of the environmental/integrated permit application process or a separate document drafted for internal purposes).
c Yes, in addition to results of the analysis concerning the direct environmental impact of our operation, we have documented the results of the analysis regarding the indirect environmental impact.	A document/report/presentation – Environmental impact analysis indicating broadly material environmental impact of the operations, also through the prism of the entire product life cycle (e.g. an analysis prepared in the course of the environmental/integrated permit application process or a separate document drafted for internal purposes).

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Question E.2



E.2 Has your company implemented a certified environmental management system and do you hold a confirmation of its validity issued by an authorised body?

Answers

Documentation

a No.

-

b Yes, ISO14001.

A valid ISO14001 certificate.

c Yes, EMAS (Eco-Management and Audit Scheme).

A document confirming registration in the national EMAS system.

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Question E.3



E.3 Has your company developed and implemented an environmental policy (understood as a formal document which defines the general direction of environmental initiatives of the organisation, sets the environmental rules of the organisation, and serves as a benchmark for all environmental protection and environmental management initiatives of the organisation)?

Answers

Documentation

a	No.	-
b	Yes, the document outlines the general environmental values and vision of the company.	A document entitled “Environmental Policy” or another document, as appropriate, outlining the environmental values/vision of the company.
c	Yes, in addition to the company’s environmental values and vision, the document also defines the company’s tasks/actions targeted to manage/minimise different types of material environmental impact.	A document entitled “Environmental Policy” or another document, as appropriate, outlining the environmental values/vision of the company. The said document is accompanied by a list of actions planned by the company and targeted to minimize the environmental impact identified.
d	Yes, the document fulfils the criteria of (b) and (c) and is accompanied by formally defined measurable targets, which are monitored regularly (according to a pre-defined frequency) and documented, and the results of monitoring are reported to the Management Board (including approved targets and proposed corrective actions where the targets are not achieved).	A document entitled “Environmental Policy” or another document, as appropriate, outlining the environmental values/vision of the company. The said document is accompanied by a list of actions planned by the company and targeted to minimize the environmental impact identified as well as defined measurable targets along with the method and frequency of their monitoring. Additionally, the company actually carries out documented monitoring and formulates reports that are submitted to the Management Board on a periodic basis.

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Question E.4



E.4 In the last closed financial year, did your company take documented actions to reduce or not to increase the consumption of raw materials and commodities? (multiple choice question)

Answers	Documentation
a No.	-
b We identified maintenance or reduction targets for the consumption of raw materials and commodities in the core business of the company (depending on the specificity of business, the targets are set for a specific period or production volume).	A document presenting a list of reduction targets for the consumption of raw materials and commodities, adopted by the company (the said list may be included in the CR strategy, CR report or another internal or external document, as appropriate).
c We took and documented actions to monitor the level of achievement of set maintenance or reduction targets for the consumption of raw materials and commodities in the core business of the company.	A report/summary (whether for internal or external purposes) resulting from on-going/periodic monitoring and presenting the level of achievement of the maintenance or reduction targets for the consumption of raw materials and commodities.
d We reported internally to the Management Board on the level of achievement of set maintenance or reduction targets for the consumption of raw materials and commodities (and presented proposed corrective actions where reduction targets were not achieved) in the core business of the company.	A report/presentation prepared for the Management Board and regarding the level of achievement of the maintenance or reduction targets for the consumption of raw materials and commodities (a report prepared e.g. in the course of a periodic review of the integrated management system).
e We report our actions, set maintenance or reduction targets for the consumption of raw materials and commodities in the core business of the company and the level of their achievement on the website and/or in the corporate social responsibility/environmental report.	Information published on the company's website or presented in the CR report.
f We perform all or selected activities marked in (b)-(e) above also for indirect consumption of raw materials and/or commodities.	The documents/information sources listed above, including also descriptions/data concerning indirect consumption of raw materials and/or commodities.

8th Edition Questionnaire – preparation for verification

Question E.5



E.5 In the last closed financial year, did your company take documented actions to reduce or not to increase the consumption of raw materials and commodities? (multiple choice question)

Answers	Documentation
a No.	-
b We took specific documented actions in order not to increase or to reduce the consumption of raw materials and/or commodities, and the results of the actions were measured.	A report/presentation summarizing the actions taken by the company, with a special focus on the results/effects of such actions.
c We took internal communication actions to encourage employees to reduce the consumption of raw materials and commodities in their on-going work.	Documents/materials serving as an example of internal communication addressed to employees: mailing, stickers, presentations, information on internal training in this regard.
d We perform all or selected activities marked in (b)-(c) above also for indirect consumption of raw materials and/or commodities.	The documents/information sources listed above, including also descriptions/data concerning indirect consumption of raw materials and/or commodities.

8th Edition Questionnaire – preparation for verification

Question E.6



E.6 In the last closed financial year, did your company take documented actions to reduce or not to increase the consumption of fuel and energy and monitor climate impact? (multiple choice question)

Answers	Documentation
a No.	-
b We identified maintenance or reduction targets for the consumption of fuel and energy in the core business of the company (depending on the specificity of business, the targets are set for a specific period or production volume).	A document presenting a list of reduction targets for the consumption of fuel and energy, adopted by the company (the said list may be included in the CR strategy, CR report or another internal or external document, as appropriate).
c We took and documented actions to monitor the level of achievement of set maintenance or reduction targets for the consumption of fuel and energy in the core business of the company.	A report/summary (whether for internal or external purposes) resulting from on-going/periodic monitoring and presenting the level of achievement of the maintenance or reduction targets for the consumption of fuel and energy.
d We reported internally to the Management Board on the level of achievement of set maintenance or reduction targets for the consumption of fuel and energy (and presented proposed corrective actions where reduction targets were not achieved) in the core business of the company.	A report/presentation prepared for the Management Board and regarding the level of achievement of the maintenance or reduction targets for the consumption of fuel and energy (a report prepared e.g. in the course of a periodic review of the integrated management system).
e Monitoring of fuel and energy consumption maintenance or reduction targets is accompanied by estimating and monitoring of the company's climate impact.	A report/presentation regarding achievement of the fuel and energy consumption maintenance or reduction targets, containing information that would confirm that the company estimates and monitors its climate impact.
f We report our actions, set maintenance or reduction targets for the consumption of fuel and energy and the level of their achievement on the website and/or in the corporate social responsibility/environmental report.	Information published on the company's website or presented in the CR report.
g We perform all or selected activities marked in (b)-(f) above also for indirect consumption of fuel and energy and monitoring of climate impact.	The documents/information sources listed above, including also descriptions/data concerning indirect consumption of fuel and energy and monitoring of climate impact.

8th Edition Questionnaire – preparation for verification

Question E.7



E.7 In the last closed financial year, did your company take documented actions to reduce or not to increase the consumption of fuel and energy and monitor climate impact? (multiple choice question)

Answers	Documentation
a No.	-
b We took specific documented actions in order not to increase or to reduce the consumption of fuel and energy, and the results of the actions were measured.	A report/presentation summarizing the actions taken by the company, with a special focus on the results/effects of such actions.
c We took internal communication actions to encourage employees to reduce the consumption of fuel and energy in their on-going work.	Documents/materials serving as an example of internal communication addressed to employees: mailing, stickers, presentations, information on internal training in this regard.
d We perform all or selected activities marked in (b)-(c) above also for indirect consumption of fuel and energy and monitoring of climate impact.	The documents/information sources listed above, including also descriptions/data concerning indirect consumption of fuel and energy and climate impact.

8th Edition Questionnaire – preparation for verification

Question E.8



E.8 In the last closed financial year, did your company take documented actions not to increase or to reduce the consumption of water? (multiple choice question)

Answers	Documentation
a No.	-
b We identified maintenance or reduction targets for the consumption of water in the core business of the company (depending on the specificity of business, the targets are set for a specific period or production volume).	A document presenting a list of reduction targets for the consumption of water, adopted by the company (the said list may be included in the CR strategy, CR report or another internal or external document, as appropriate).
c We took and documented actions to monitor the level of achievement of set maintenance or reduction targets for the consumption of water in the core business of the company.	A report/summary (whether for internal or external purposes) resulting from on-going/periodic monitoring and presenting the level of achievement of the maintenance or reduction targets for the consumption of water.
d We reported internally to the Management Board on the level of achievement of set maintenance or reduction targets for the consumption of water (and presented proposed corrective actions where reduction targets were not achieved) in the core business of the company.	A report/presentation prepared for the Management Board and regarding the level of achievement of the maintenance or reduction targets for the consumption of water (a report prepared e.g. in the course of a periodic review of the integrated management system).
e We report our actions, set maintenance or reduction targets for the consumption of water and the level of their achievement on the website and/or in the corporate social responsibility/environmental report.	Information published on the company's website or presented in the CR report.
f We perform all or selected activities marked in (b)-(e) above also for indirect consumption of water.	The documents/information sources listed above, including also descriptions/data concerning indirect consumption of water.

8th Edition Questionnaire – preparation for verification

Question E.9



E.9 In the last closed financial year, did your company take documented actions not to increase or to reduce the consumption of water? (multiple choice question)

Answers	Documentation
a No.	-
b We took specific documented actions in order not to increase or to reduce the consumption of water, and the results of the actions were measured.	A report/presentation summarizing the actions taken by the company, with a special focus on the results/effects of such actions.
c We took internal communication actions to encourage employees to reduce the consumption of water in their on-going work.	Documents/materials serving as an example of internal communication addressed to employees: mailing, stickers, presentations, information on internal training in this regard.
d We perform all or selected activities marked in (b)-(c) above also for indirect consumption of water.	The documents/information sources listed above, including also descriptions/data concerning indirect consumption of water.
Does not apply (Company giving this answer is required to provide the explanation for non-recognition of the issue of water consumption as an important one in correlation with the core business of the company)	

8th Edition Questionnaire – preparation for verification

Question E.10



E.10 Does your company segregate waste and recover recyclable materials?

Answers

Documentation

a No, we do not engage in non-obligatory recycling and segregation, however, we make sure that all waste is managed as required by law and we have signed contracts covering all waste produced in our business.	A waste management report prepared for the competent regional government head.
b Yes, we segregate waste and support recycling in a documented process, but we cannot specify the percentage of recycled waste – these actions extend beyond legal requirements of waste management.	A waste management report prepared for the competent regional government head. Documents/materials confirming that non-obligatory actions extending beyond legal requirements are taken by the company (posters, brochures, newsletters, photographs, action plans, reports on specific initiatives etc.).
c Yes, we segregate waste and support segregation/recycling of more than 1/3 of waste in a documented process – these actions extend beyond legal requirements of waste management.	A waste management report prepared for the competent regional government head. Documents/materials confirming that non-obligatory actions (segregation/recycling) are taken by the company, indicating the volume/types of waste produced (extending beyond legal requirements) per year, the volume of waste segregated/recycled per year non-obligatorily as well as its percentage share in the total volume of waste generated by the company (confirmation that their level exceeds 1/3 of total waste).
d Yes, we segregate waste and support segregation/recycling of more than 2/3 of waste in a documented process – these actions extend beyond legal requirements of waste management.	A waste management report prepared for the competent regional government head. Documents/materials confirming that non-obligatory actions (segregation/recycling) are taken by the company, indicating the volume/types of waste produced (extending beyond legal requirements) per year, the volume of waste segregated/recycled per year non-obligatorily as well as its percentage share in the total volume of waste generated by the company (confirmation that their level exceeds 2/3 of total waste).

8th Edition Questionnaire – preparation for verification

Question E.11



E.11 Does your company analyse the impact of its key locations on biodiversity and take actions to reduce its impact on biodiversity at those locations?

Answers

Documentation

a	No.	-
b	Yes, we independently analyse biodiversity in the environment at our key locations, plan and take actions to reduce impact on biodiversity.	A report/presentation confirming that an analysis of impact on biodiversity has been conducted. Internal guidelines, a strategy of action aimed at reducing impact on biodiversity. Documents/materials confirming that actions aimed at reducing impact or compensating actions etc. have been taken.
c	Yes, we are assisted by a specialised third party (environmental organisation, university) in analysing biodiversity in the environment at our key locations, plan and take actions to reduce impact on biodiversity.	Documents confirming that biodiversity is analysed (environmental decisions, derogation decisions, monitoring plans). Documents confirming that actions aimed at reducing impact or compensating actions etc. have been taken.

8th Edition Questionnaire – preparation for verification

Question E.12



E.12 Are any of your products/services designed or used in ways that take into account the reduction of environmental impact beyond what is required by the legislation or applicable standards (the factor is specially highlighted in customer relations)?

Answers	Documentation
a No.	-
b Yes, we offer a few services/products which fulfil these criteria.	Documents/materials/presentations confirming that the company's products enable reduction of environmental impact (indicating how the reduction of environmental impact is taken into account in the case of such products).
c Yes, more than a half of our products/services fulfil these criteria.	A list of the company's products and services specifying those that fulfil the criteria defined in the question (indicating how the reduction of environmental impact is taken into account in the case of such products/services).
d Yes, all our products/services fulfil these criteria.	Internal regulations/documents indicating the company's policy confirming that the company offers only products that enable reduction of environmental impact (indicating how the reduction of environmental impact is taken into account in the case of such products).

8th Edition Questionnaire – preparation for verification

Question E.13



E.13 Do you offer any financial products/services which are designed to support entities/solutions that reduce adverse environmental impact? (multiple choice question)

Answers

Documentation

a	No.	-
b	Yes, we offer financial products or participate in the provision of financial products offered by third parties, which are responsible investment products (clients can invest in entities which comply with strictly defined environmental impact criteria).	A description of a financial product/service offered by the company, serving as an example of responsible investment (the description should indicate that the entity's compliance with specific environmental impact criteria is taken into account in relation to the product).
c	Yes, we consider environmental issues in decisions to offer our financial products/services to clients (e.g., preferential terms of offered loans/credits/insurance cover for entities which comply with strictly defined environmental impact criteria).	Terms and conditions for financial products offered by the company, in the case of which environmental impact criteria are considered in the decision-making process (as regards decisions on the client's use of the financial products/services offered by the company).
d	Yes, we offer financial products dedicated to projects/activities aimed to reduce adverse environmental impact and/or to amplify positive environmental impact.	A description of a financial product/service offered by the company and dedicated to projects/activities aimed to reduce adverse environmental impact.

8th Edition Questionnaire – preparation for verification

Question E.14



E.14 Has your company been penalised for non-compliance with environmental regulations (i.e., the penalty was legally valid, due and payable)? (The answer should apply to the last completed financial year and the current year to date of filling of the questionnaire)

Answers

Documentation

a	Yes, the total penalties were at least 0.01% of revenue.	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
b	Yes, there were incidental penalties (the total penalties were under 0.01% of revenue).	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
c	No, there were no penalties.	Representation that the company was not penalized on the aforesaid basis, signed by a representative of the organizational unit in charge of environmental issues and/or the legal counsel. Income statement for the closed financial year (note on penalties imposed on the company).

8th Edition Questionnaire – preparation for verification

Question S.1



S.1 Does your company take structured actions to ensure conditions of health and safety at work? (multiple choice question)

Answers	Documentation
a No.	-
b We have defined general rules of occupational health and safety addressed to all employees.	Integrated QMS book (Policy/Procedures) or a separate document implementing the OHS policy of the company.
c We have defined detailed procedural requirements of occupational health and safety, applicable in all/major parts of our business.	Integrated QMS book (Policy/Procedures) or a separate document/documents presenting OHS requirements applicable in all parts of the company's business.
d We develop and implement annual training plans on occupational health and safety.	OHS training plans and reports on their completion.
e We internally communicate occupational health and safety targets, reported accidents at work, taken actions.	Accident records. A document defining the OHS targets identified by the company. A report summarizing the OHS actions taken in response to identified risks.
f We communicate occupational health and safety targets, reported accidents at work, taken actions externally on the website and in the corporate social responsibility report.	The company's website/corporate social responsibility report.

8th Edition Questionnaire – preparation for verification

Question S.2



S.2 Has your company implemented a certified occupational health and safety management system and do you hold a confirmation of its validity issued by an authorised body?

Answers

Documentation

a No.

-

b Yes, OHSAS 18001 or PN 18001.

Valid certificates

8th Edition Questionnaire – preparation for verification

Question S.3, S.4, S.5



S.3 Were there any accidents at work reported in the last financial year? How many? (according to the company's accident records or information reported to the Central Statistical Office [GUS]/competent administrative body; if there were no such accidents, enter "0"; if the field is left void, it will be interpreted as no answer given)

Documentation

Accident records for the last closed financial year.
Statistical sheet on accidents at work GUS Z-KW.

S.4 Did these accidents include any fatalities? How many? (according to the company's accident records or information reported to the Central Statistical Office [GUS]/competent administrative body; if there were no such accidents, enter "0"; if the field is left void, it will be interpreted as no answer given)

Documentation

Accident records for the last closed financial year.
Statistical sheet on accidents at work GUS Z-KW.

S.5 What was the average number of sick days per employee engaged under an employment contract? (total number of sick days in the organisation to the headcount at the end of the financial year. Only applies to the sick days of the employee – absence due to child/family member sickness is excluded)

Documentation

Register of medical certificates (e.g. ZUS ZLA form). A document summarizing the calculations made as well as materials/document/statement presenting the source data (may be accessed in the system for verification purposes).

8th Edition Questionnaire – preparation for verification

Question S.6



S.6 Has your company developed and implemented an HR policy (understood as a formal document which defines the general direction of HR initiatives of the organisation, sets the HR rules of the organisation, and serves as a benchmark for all HR management initiatives)?

Answers

Documentation

a	No.	-
b	Yes, but it is not accompanied by documented, measurable targets which are regularly monitored.	An HR policy being a formal document outlining the company's general approach to HR management issues and assumptions underlying the company's HR initiatives.
c	Yes, and it is accompanied by documented measurable targets which are regularly monitored (according to a pre-defined frequency).	An HR policy being a formal document outlining the company's general approach to HR management issues and assumptions underlying the company's HR initiatives. It is accompanied by a list of HR targets adopted by the company as well as a presentation/report on achievement of the said targets (prepared as a result of monitoring of the actions taken by the company and the level of achievement of the targets).

8th Edition Questionnaire – preparation for verification

Question S.7



S.7 Do your employees undergo regular formal assessment of performance? (the company should have documents confirming such initiatives taken in the last closed financial year or, depending on formal rules, in the closed financial year when the assessment was required)

Answers	Documentation
a No.	-
b Yes, but assessment is not linked with the planning of personal development.	A procedure/document describing the employee assessment system in place at the company. Sample assessment sheets. A report/document summarizing the results of the last employee assessment in the period, indicating the number of employees whose performance has been assessed.
c Yes, and assessment results are a part of the planning of personal development, participation in training, etc.	A procedure/document describing the employee assessment system in place at the company. Sample assessment sheets. A report/document summarizing the results of the last employee assessment in the period, indicating the number of employees whose performance has been assessed. The documentation provided should include information indicating that the results of employee assessment serve as the basis for personal development planning as well as identifying the need to participate in training/specific training types.

8th Edition Questionnaire – preparation for verification

Question S.8



S.8 Does your company conduct employee sentiment surveys or employee satisfaction surveys (including dedicated value audits, if additionally conducted)? (the company should have documents confirming such initiatives taken in the last closed financial year or, depending on formal rules, in the closed financial year when the assessment was required).

Answers	Documentation
a No.	-
b Yes, but these are not regular surveys.	A document presenting a summary/results of the last employee sentiment surveys/employee satisfaction surveys conducted at the company.
C Yes, and these are regular surveys.	A document presenting a summary/results of the last (and prior) employee sentiment surveys/employee satisfaction surveys conducted at the company. Documented rules (HR policy or internal procedure) applicable to employee sentiment surveys/employee satisfaction surveys conducted at the company, including those defining their frequency.

8th Edition Questionnaire – preparation for verification

Question S.9



S.9 Do you offer any of the following to your employees (at the date of the review)? (multiple choice question)

Answers	Documentation
a Company does not provide any additional benefits to its employees.	-
b Additional medical care for all employees.	Confirmation of the additional medical insurance rules from the Intranet. Agreement with the medical care provider as part of the said additional insurance.
c Additional medical care only for managers (do not select if you have selected a).	Agreement with the additional medical care provider.
d Employee pension program (or other form of private pension savings).	Agreement on operation of the additional pension program with the insurance company.
e Flexible employment (online work from home, flexible working hours – for positions where this is possible).	Working regulations, other documents/policies presenting the available solutions for working mothers and their rules. A document/materials confirming general availability of such information to employees.
f Facilities for working mothers to help them reconcile professional life with the care-taker's role (in addition to legal requirements).	Working regulations, other documents/policies presenting the available flexible employment solutions and their rules. A document/materials confirming general availability of such information to employees.
g Complete or partial reimbursement of the cost of tertiary education.	A document/procedure/policy presenting the requirements/rules to be followed in order to receive complete or partial reimbursement of the cost of tertiary education.
h Complete or partial reimbursement of the cost of language courses.	A document/procedure/policy presenting the requirements/rules to be followed in order to receive complete or partial reimbursement of the cost of language courses.

8th Edition Questionnaire – preparation for verification

Question S.10, S.11



S.10 What was the rotation level as a % of all company employees engaged under an employment contract? (Rotation understood as the ratio of number of employees leaving – voluntary and dismissal – to the average employment in a given year)

Documentation

A document summarizing the calculations (rotation level determined using the following formula: number of employees leaving during the year/average employment in the year) as well as materials/document/statement presenting the source data used for calculation purposes (may be accessed in the system for verification purposes).

S.11 What was the average number of training days per employee engaged under an employment contract? (total number of training days in the company to the headcount at the end of the financial year).

Documentation

A document summarizing the calculations (ratio determined using the following formula: number of training hours during the year/employment at the end of the financial year) as well as materials/document/statement presenting the source data used for calculation purposes (may be accessed in the system for verification purposes).

8th Edition Questionnaire – preparation for verification

Question S.12



S.12 Has your company been penalised for violations of employee rights or lost a court case where an employee was granted damages by the court (i.e., the damages were legally valid, due and payable)? (The answer should apply to the last completed financial year and the current year to date of filling of the questionnaire).

Answers

Documentation

a	Yes, the total penalties were at least 0.01% of revenue.	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
b	Yes, there were incidental penalties (the total penalties were under 0.01% of revenue).	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
c	No, there were no penalties.	Representation that the company was not penalized on the aforesaid basis, signed by a representative of the organizational unit in charge of HR and/or the legal counsel. Income statement for the closed financial year (note on penalties imposed on the company).

8th Edition Questionnaire – preparation for verification

Question S.13



S.13 Has your company defined formal rules to follow in relations with suppliers?

Answers	Documentation
a No.	-
b Yes, but the rules have not been communicated to suppliers/have not been published.	Code of conduct/another document adopted by the company and laying down the rules followed in relations with suppliers.
c Yes, and the rules have been communicated to suppliers/have been published.	Code of conduct/another document adopted by the company and laying down the rules followed in relations with suppliers. The company's website or appropriate document/materials confirming that the rules adopted by the company have been communicated to suppliers.

8th Edition Questionnaire – preparation for verification

Question S.14



S.14 When you define your expectations and requirements for your suppliers or purchased raw materials, commodities and services, does your company take into account ethical, social or environmental issues? (multiple choice question)

Answers	Documentation
a No.	-
b The applicable procurement policy includes a formal requirement whereby the mandatory criteria of selection of suppliers of goods or services include ethical, social (e.g., respect for employee rights) or environmental requirements (e.g., environment-friendly materials/products); all exclusions from the mandatory application of such criteria have been formally defined.	The procurement policy or another document, as appropriate, defining the ethical, social and/or environmental criteria used as requirements at the supplier selection stage.
c The applicable procurement policy or documented rules of signing contracts with suppliers include the mandatory requirement to insert standard ethical, social or environmental clauses in contracts; all exclusions from the mandatory insertion of such clauses have been formally defined.	The procurement policy or another document, as appropriate (e.g. rules of signing contracts or a relevant internal procedure), setting forth provisions applicable to inserting ethical, social and/or environmental clauses in contracts. A sample of contracts confirming that the said clauses are inserted in contracts with suppliers.
d The applicable procurement policy or documented rules of signing contracts with suppliers include the mandatory requirement to insert in contracts the supplier's obligation to allow the company to perform audits of compliance with the requirements of standard ethical, social or environmental clauses in contracts; all exclusions from the mandatory insertion of such obligations have been formally defined.	The procurement policy or another document, as appropriate (e.g. rules of signing contracts or a relevant internal procedure), setting forth provisions applicable to inserting the supplier's obligation to allow the company to perform audits of compliance with the requirements of ethical, social and/or environmental clauses in contracts. A sample of contracts confirming that the said clauses are inserted in contracts with suppliers.
e The audit mechanism mentioned in (c) has been used in practice and there are documented cases of its application (the company has documents which confirm audit(s) conducted in the last completed financial year and the current year to date of filling of the questionnaire).	A report/another document summarizing the supplier audits conducted by the company (maximum validity - one year as at the review date).

8th Edition Questionnaire – preparation for verification

Question S.15a/b/c



S.15a What part of your company's trade liabilities (%) were up to 30 days overdue? (according to the company's financial and accounting records at the end of the last closed financial year; if the field is left void, it will be interpreted as no answer given)

Documentation

Information from the financial and accounting records. A report presenting information on the percentage of liabilities which were up to 30 days overdue, confirmed by the Chief Accountant.

S.15b What part of your company's trade liabilities (%) were 31-59 days overdue? (according to the company's financial and accounting records at the end of the last closed financial year; if the field is left void, it will be interpreted as no answer given)

Documentation

Information from the financial and accounting records. A report presenting information on the percentage of liabilities which were 31-59 days overdue, confirmed by the Chief Accountant.

S.15c What part of your company's trade liabilities (%) were 60 or more days overdue? (according to the company's financial and accounting records at the end of the last closed financial year; if the field is left void, it will be interpreted as no answer given)

Documentation

Information from the financial and accounting records. A report presenting information on the percentage of liabilities which were 60 or more days overdue, confirmed by the Chief Accountant.

8th Edition Questionnaire – preparation for verification

Question S.16a



S.16a In what percentage of the Company's suppliers does the payment deadline of up to 30 days apply?
(According to data stored in the Company's finance-accounting system and accounting principles applied within the firm.
Blank field will be considered refusal to provide an answer)

Answers

- a in the case of liabilities to suppliers, the total value of which does not exceed 10% of that liabilities category
- b in the case of liabilities to suppliers, the total value of which falls between 11% and 50% of that liabilities category
- c in the case of liabilities to suppliers, the total value of which falls between 51% and 75% of that liabilities category
- d in the case of liabilities to suppliers, the total value of which exceeds 75% of that liabilities category

Documentation

Information from the finance-accounting system (plus the accounting principles adopted by the company). A report presenting information on the percentage of liabilities to suppliers where the payment deadline of up to 30 days applies, confirmed by the Chief Accountant.

8th Edition Questionnaire – preparation for verification

Question S.16b



S.16b In what percentage of the Company's suppliers does the payment deadline falling between 31 and 60 days apply? (According to data stored in the Company's finance-accounting system and accounting principles applied within the firm. Blank field will be considered refusal to provide an answer)

Answers

- a in the case of liabilities to suppliers, the total value of which does not exceed 10% of that liabilities category
- b in the case of liabilities to suppliers, the total value of which falls between 11% and 50% of that liabilities category
- c in the case of liabilities to suppliers, the total value of which falls between 51% and 75% of that liabilities category
- d in the case of liabilities to suppliers, the total value of which exceeds 75% of that liabilities category

Documentation

Information from the finance-accounting system (plus the accounting principles adopted by the company). A report presenting information on the percentage of liabilities to suppliers where the payment deadline of 31-60 days applies, confirmed by the Chief Accountant.

8th Edition Questionnaire – preparation for verification

Question S.16c



S.16c In what percentage of the Company's suppliers does the payment deadline exceeding 60 days apply?
(According to data stored in the Company's finance-accounting system and accounting principles applied within the firm.
Blank field will be considered refusal to provide an answer)

Answers

- a in the case of liabilities to suppliers, the total value of which does not exceed 10% of that liabilities category
- b in the case of liabilities to suppliers, the total value of which falls between 11% and 50% of that liabilities category
- c in the case of liabilities to suppliers, the total value of which falls between 51% and 75% of that liabilities category
- d in the case of liabilities to suppliers, the total value of which exceeds 75% of that liabilities category

Documentation

Information from the finance-accounting system (plus the accounting principles adopted by the company). A report presenting information on the percentage of liabilities to suppliers where the payment deadline of more than 60 days applies, confirmed by the Chief Accountant.

8th Edition Questionnaire – preparation for verification

Question S.17



S.17 Does your company have a documented dialogue/consultations with stakeholder groups (i.e., for example, regular formal meetings with representatives of different stakeholder groups in order to discuss mutual expectations; e.g., meetings with representatives of employees, suppliers, clients, consumer organisations, etc.)?

Answers

Documentation

a	No.	
b	No, but we have mapped the key stakeholder groups.	A document/materials outlining the objectives and results of the stakeholder mapping process, including a list of the key stakeholders of the company created as a result of the mapping process.
c	Yes, we have an irregular and informal dialogue with some of the stakeholder groups identified as key in the documented stakeholder mapping process.	A document/materials outlining the objectives and results of the stakeholder mapping process, including a list of the key stakeholders of the company created as a result of the mapping process. Documents confirming that dialogue has been held: presentations, memos, mailing, list of attendees, reports.
d	Yes, we have a documented, regular dialogue (according to a pre-defined frequency) with some of the stakeholder groups identified as key in the documented stakeholder mapping process.	A document/materials outlining the objectives and results of the stakeholder mapping process, including a list of the key stakeholders of the company created as a result of the mapping process. A document/materials confirming the objectives, form and frequency of dialogue and the fact that it is held regularly with representatives of selected key stakeholder groups: presentations, memos, mailing, list of attendees.
e	Yes, we have a documented, regular dialogue (according to a pre-defined frequency) with all stakeholder groups identified as key in the documented stakeholder mapping process.	A document/materials outlining the objectives and results of the stakeholder mapping process, including a list of the key stakeholders of the company created as a result of the mapping process. A document/materials confirming the objectives, form and frequency of dialogue and the fact that it is held regularly with representatives of all key stakeholder groups: presentations, memos, mailing, list of attendees.

8th Edition Questionnaire – preparation for verification

Question S.18



S.18 Companies around the world increasingly decide to supplement their financial reporting with the publication of social and environmental impact reports. These reports are either published separately or as a part of the annual report, in print or in electronic form. Does your company publish periodic CSR reports?

Answers

Documentation

a	No, we do not report.	
b	Yes, we collect and transmit data for reporting by our holding company abroad, which publishes annual CSR reports in a language other than Polish (the company has a report for the previous closed financial year).	Documents/materials indicating that the company collects and transmits CSR data/information to its holding company. Up-to-date CSR report of the holding company.
c	Yes, we prepare and publish annual CSR reports in Polish on the Polish market (the company has a report for the previous closed financial year).	Up-to-date CSR report of the company.

8th Edition Questionnaire – preparation for verification

Question S.19



S.19 The CSR report (multiple choice question):

Answers	Documentation
a Does not apply.	-
b Presents the company's approach to CSR management and outlines the assumptions of the approved CSR strategy.	Up-to-date CSR report of the company. The company's CSR strategy/CSR action plan.
c Presents targets for the coming period and reports the achievement of targets in the last year, the company reports to what degree the approved targets have been achieved and, if applicable, presents explanations why the approved targets have not been achieved.	Up-to-date CSR report of the company.
d Presents information about negative CSR developments in the period covered by the CSR report.	Up-to-date CSR report of the company.
e Presents the company's declaration concerning preparation of the report according to the Global Reporting Initiative (GRI) guidelines.	Up-to-date CSR report of the company.
f Compliance of the report with the GRI guidelines has been confirmed by the organisation which issues the guidelines (GRI).	Up-to-date CSR report of the company.
g Presents confirmation of consultation of the report before publication involving the company's key stakeholders.	Up-to-date CSR report of the company. A document/materials confirming consultation of the assumptions of/draft CSR report with representatives of the key stakeholder groups (such as e-mail correspondence, presentations, memos, report on consultations).
h Is reviewed by an independent expert (auditor).	Independent auditor's assurance report.
i In addition to the Polish language version, there is also a foreign language version.	Up-to-date CSR report of the company in a foreign language.

8th Edition Questionnaire – preparation for verification

Question G.1



G.1 Does your company have a valid verifiable business strategy?

Answers	Documentation
a No, we don't.	-
b Yes, a strategy has been drafted and it outlines the general directions of the company's growth and its business goals.	The company's business strategy.
c Yes, a strategy has been drafted and it defines specific business goals, actions necessary to achieve the goals, persons responsible, and the timeline.	The company's business strategy.
d Yes, a strategy has been drafted and it defines specific business goals, actions necessary to achieve the goals, persons responsible, and the timeline; it also defines the rules of monitoring and reporting on the achievement of the goals (among others for the Management Board).	The company's business strategy. A document laying down the rules of monitoring and reporting achievement of the goals.
e Yes, a strategy has been drafted and it defines specific business goals, actions necessary to achieve the goals, persons responsible, and the timeline; it also defines the rules of monitoring and reporting on the achievement of the goals (among others for the Management Board), and there is evidence that the strategy implementation monitoring and reporting process was carried out in the company in the last closed financial year.	The company's business strategy. A document laying down the rules of monitoring and reporting achievement of the goals. A report on implementation of the strategy for the last closed financial year.

8th Edition Questionnaire – preparation for verification

Question G.2



G.2 Does your company have a verifiable corporate responsibility (CR) strategy?

Answers	Documentation
a No, we don't.	-
b No, we don't, but we take specific, documented CR initiatives.	Documentation of the initiatives taken by the company: mailing, staff newsletter, Intranet, information published on the website, press releases.
c No, but we have approved a documented and structured approach to initiatives taken in selected area(s), e.g., actions addressed to the local community, employees or the natural environment (for a specific area, we have a document which defines: the company's targets in the area, actions to be taken, the action plan/timeline); in addition, the company actually performs and documents such actions.	Action plan for a specific area: e.g. community involvement plan (defining the targets and action plan for that area). A timeline forming part of the Plan or being a separate document. Documentation of the initiatives implemented by the company: mailing, staff newsletter/Intranet, information published on the website, press releases.
d Yes, but it is limited to formal identification of the company's general CR targets, definition of all areas of the company's CSR commitment and actions taken, as well as an action plan/timeline; in addition, the company actually performs and documents such actions.	The CSR strategy identifying the targets, actions and plan/timeline for all commitment areas (or a timeline in the form of a separate document). Documentation of the initiatives implemented by the company: mailing, staff newsletter/Intranet, information published on the website, press releases.
e Yes, it fulfils all of the following conditions: (a) it defines company's general CR targets, areas of commitment and actions taken, (b) it is tied to the business strategy, (c) it is tied to the output of stakeholder analysis and presents the company's approach to the dialogue with key stakeholders, (d) it defines measures and rules of measurement, monitoring and periodic evaluation of approved targets; in addition, the company actually performs and documents planned actions.	The CSR strategy identifying the targets, actions and action plan/timeline (or a timeline in the form of a separate document) as well as measures of effectiveness for all commitment areas (the document has to satisfy all the criteria defined in the answer). Documentation of the initiatives implemented by the company: mailing, staff newsletter/Intranet, information published on the website, press releases.
f Yes, it fulfils all the conditions defined in (e), and furthermore the company has since the last review monitored and/or evaluated the strategy based on targets approved for specific actions; the actions have been documented by the company.	The documentation specified for (e) plus a report/presentation/minutes of the CSR strategy review/evaluation meeting (maximum validity – one year as at the review date).

8th Edition Questionnaire – preparation for verification

Question G.3



G.3 Does your company have a code of conduct (or other similar solution) which is characterised as follows: ...? (multiple choice question)

Answers	Documentation
a Yes, it defines values and general rules to be followed by employees and managers of the company.	Code of Ethics/Code of Conduct.
b Yes, it specifies positive and negative attitudes in relations with the internal and external environment concerning issues/areas key to the organisation.	Appropriate information contained in the Code of Ethics/Code of Conduct regarding relations with the internal and external environment.
c Yes, it contains rules followed by the company to ensure gender diversity.	Provisions set forth in the Code of Ethics/Code of Conduct (or another internal document adopted by the company) concerning the approach to supporting diversity in the organization, e.g. equality in employment and non-discrimination.
d Yes, it defines the obligation of employees and managers to become familiar with and sign a declaration of acceptance of the code; the company has records which document the signing of such declarations by all employees of the company.	Provisions of the Code of Ethics/Code of Conduct and records of employees who have signed the relevant declarations.
e Yes, it is accompanied by formal processes which support reporting of code violations, handling of violations, and sanctions in case of code violations.	Violation/irregularity reporting procedure defined in the Code of Ethics/Code of Conduct or a separate document presenting the procedure to be followed in such cases.
f Yes, it is supported by an Ombudsperson or Conduct Committee responsible for fostering a culture of proper conduct in the organisation and for application of processes relating to the code of conduct (the company has documents which confirm that such institutions have been formally established and ascertain the performance of their functions in the period since the last review).	Relevant provisions of the Code of Ethics/Code of Conduct. A formal document appointing an Ombudsperson or Conduct Committee (or introducing another appropriate organizational solution at the company). Documentation of actions taken by the Ombudsperson/Conduct Committee, e.g. mailing, report on activities, register of reported code violations, articles in the staff newsletter/on the Intranet.
g Yes, the company has evidence of internal communication actions (e.g., mailing) or training on the culture of proper conduct in the organisation and its rules.	E-mails to employees, newsletter, articles in the staff newsletter, information published on the Intranet etc.
h Yes, the accompanying formal processes have been used in practice, and there are documented cases of reported code violations and subsequent proceedings in the last three closed financial years.	Register of reported code violations. List of reported code violations examined/action taken on their basis.
i No, we have not defined a formal code of conduct but we have documented general rules to be followed by employees and managers, in particular preventing discrimination, corruption and bribery.	Documents laying down the rules to be followed by employees/company in certain areas key for fostering the ethical culture (corruption, discrimination), e.g. working regulations setting forth similar provisions.
j No, we have not defined a formal code of conduct or other documented rules of conduct applicable in the company.	-

8th Edition Questionnaire – preparation for verification

Question G.4



G.4 Does your company have a structured comprehensive approach to risk management which covers the following elements? (multiple choice question)

Answers	Documentation
a No.	-
b We have adopted a risk management policy.	Risk management policy.
c We have defined formal rules and frequency of risk identification and risk assessment in the company.	A policy or procedure specifying the approach to/rules of risk identification/assessment in the company.
d We have established a register of risks of our business.	Register of risks.
e The company's risk register includes among others environmental and social risks.	Register of risks.
f We have defined a list of key risks and an approach to their management.	Register of risks/list of key risks. Document(s) presenting the company's approach to key risk management.
g The key risk list is subject to review and approval by the company's Management Board (including periodic updates of the key risk list).	A document confirming that the key risk list has been reviewed and approved by the Management Board.
h We have defined rules of co-ordination, monitoring and evaluation of risk management.	A policy or procedure specifying the approach to/rules of coordination, monitoring and evaluation of risk management in the company.
i We have assigned responsibility for management of each key risk.	A document specifying owners of the risks included in the key risk list.
j We do monitor key risks.	Periodic review/monitoring reports submitted by risk owners. Access to the IT system supporting risk management and used for risk monitoring and generating reports.

8th Edition Questionnaire – preparation for verification

Question G.5



G.5 Does your company have a structured comprehensive approach to fraud risk management which covers the following elements (multiple choice question)

Answers	Documentation
a No.	-
b We have adopted a fraud management policy.	A policy presenting the company's approach to/framework for fraud risk, fraud risk identification/assessment, fraud risk management and monitoring as well as reporting.
c We regularly review the level of fraud risk in the company's business.	A report/document presenting a summary/the results of the review of the level of fraud risk in the company's business.
d We regularly report on the results of fraud risk reviews to the Management Board.	Minutes of the Management Board meeting or presentation prepared for the Management Board, containing information indicating that the results of fraud risk reviews have been reported to the Management Board.
e We have defined procedures for fraud prevention and elimination in areas of material risk of fraud.	Internal document(s) presenting the company's approach to fraud risk management (fraud prevention and/or elimination, respectively) in areas considered to be material.

8th Edition Questionnaire – preparation for verification

Question G.6



G.6 Does your company have an internal audit unit which uses the following solutions? (multiple choice question)

Answers	Documentation
a No.	-
b We have defined formal rules and procedures of the company's internal audit function.	Internal audit function rules and/or organizational regulations indicating that the said function is part of the company's structure.
c An annual audit plan is drafted on the basis of current risk reviews and assessments, and approved by the Management Board.	Annual audit plan. Minutes of the Management Board meeting at which the audit plan was approved for implementation.
d An annual report on the implementation of the audit plan and on audit activities is drafted and approved by the Management Board.	A report on the implementation of the audit plan for the last closed financial year. Minutes of the Management Board meeting at which the report on implementation of the audit plan was approved.

8th Edition Questionnaire – preparation for verification

Question G.7



G.7 Did your company perform a comprehensive review of the key elements of the internal control and risk management system for the last closed financial year, documented in a report and presented to the Management Board and subsequently to the Supervisory Board or the Audit Committee (the company has documents confirming that the review report has been reviewed by the Management Board and subsequently by the Supervisory Board or the Audit Committee)?

Answers

Documentation

a Yes.

A report on the review of the internal control and risk management system at the company (for the last closed financial year). Minutes of the Management Board/Supervisory Board/Audit Committee meeting at which the said report was accepted/approved and/or review presentation submitted to the Management Board/Supervisory Board/Audit Committee for approval.

b No.

-

8th Edition Questionnaire – preparation for verification

Question G.8



G.8 Does your company take action to provide clients with complete and transparent information on offered products and services? (multiple choice question)

Answers

Documentation

a	No, we don't.	-
b	We have developed and implemented rules of transparent client communication among others to provide reliable information on costs, risks and available benefits in order to help clients make the right choice.	A document laying down the rules of client communication, including the information specified in the answer.
c	Our front-office employees are trained in rules of transparent communication.	Training materials, lists of participants, training invitations.
d	Documentation of offered products and services highlights the key elements and attributes of products.	Sample product/service documentation including information on the elements and attributes of products/services.

8th Edition Questionnaire – preparation for verification

Question G.9



G.9 Does your company take action to ensure that its products or services provided address identified social problems, among others by preventing exclusion of people with disabilities, senior citizens, low-income individuals, etc.? (multiple choice question)

Answers	Documentation
a No, we don't.	-
b Yes, we consider the needs of sensitive clients (especially low-income clients), as reflected in offered products/services (terms of use of products/services, mode of use, etc.).	Documents setting out the terms and mode of use of products/services addressed and/or related to "sensitive" clients.
c Yes, our outlets are designed to enable limited mobility client access.	The company's website and/or CSR report, other materials/documents presenting the solutions adopted by the company (may be supplemented with photographic evidence).
d Yes, we have drafted guidelines for employees serving clients with disabilities or senior clients.	Materials/documents addressed to employees and laying down the rules/guidelines for employees serving the said client groups.
e Yes, electronic terminals at selected locations have audio functions for clients with vision dysfunctions.	The company's website and/or CSR report, other materials/documents presenting the solutions adopted by the company (may be supplemented with photographic evidence).
f Yes, our corporate website has an audio version or there is a possibility to change the font size.	The company's website.
g Yes, we offer special products to serve the needs of senior clients or clients with disabilities.	The company's website and/or CSR report, other materials/documents presenting the solutions adopted by the company (may be supplemented with photographic evidence).

8th Edition Questionnaire – preparation for verification

Question G.10



G.10 Does your company apply complaints handling solutions (policy, procedures, management system) which cover the following elements? (multiple choice question)

Answers	Documentation
a No.	-
b We have formally implemented complaints handling procedures (including the process, the time limits, and the persons responsible) and there is evidence of their application.	The complaints handling procedure. Documents/materials containing information that would evidence application of the procedural solutions in practice.
c Complaints can be filed in several different ways (to facilitate filing of complaints by clients).	The complaints handling procedure. The company's website.
d Information about how to file a complaint is easily available on the website.	The company's website.
e We have put in place solutions which ensure that all our clients receive individual information about how to file a complaint.	Standard contractual clauses setting forth provisions applicable to complaints filing (e.g. incorporated into the Standard Terms and Conditions).
f We perform and document an independent annual review (internal or external) of filed complaints, the complaints handling process and lessons learnt for the organisation.	A report on the review of filed complaints, including information on the handling process and lessons learnt for the organization.
g Our clients can file proposals/suggestions about the company, in particular our client relations.	The company's website. Materials/documents confirming that clients can file proposals/suggestions about the company.
h We have put in place solutions which ensure that all our clients are informed about how their proposals/suggestions have been used.	The company's website. Materials/documents confirming that clients can file proposals/suggestions about the company and indicating that a solution has been put in place which ensures that clients are informed about how their proposals/suggestions have been used.
i We inform all stakeholders in the annually published corporate social responsibility report about our complaints handling policy and how the most relevant types of complaints and proposals have been used.	The company's website and/or CSR report containing appropriate information.

8th Edition Questionnaire – preparation for verification

Question G.11



G.11 Has your company adopted rules concerning advertising/marketing/PR activities? (multiple choice question)

Answers	Documentation
a No.	-
b We have adopted formal rules applicable to our advertising/marketing/PR activity (a separate code of conduct or part of the corporate code of conduct or similar document).	A dedicated code addressing issues of marketing communication/advertising/PR. Corporate code of ethics including the said elements.
c We have adopted and use internal procedures which require us to check compliance of any planned advertising/marketing/PR activity with the adopted rules/requirements.	Marketing communication/advertising/PR procedure.
d We inform stakeholders on our website and/or in the corporate social responsibility report about our rules and how they can file comments concerning our compliance with the rules.	The company's website/up-to-date CSR report containing appropriate information on the rules adopted by the company in this regard and addressing the issue of filing comments concerning compliance with such rules.

8th Edition Questionnaire – preparation for verification

Question G.12



G.12 Does your company have a policy and procedures which constitute a personal data and privacy management system (covering clients, employees)? (multiple choice question)

Answers	Documentation
a No.	-
b We have adopted general rules of personal data and privacy management (covering clients, employees).	Personal data and privacy management policy.
c We have implemented personal data and privacy management procedures (covering clients, employees).	A document formulating detailed procedural solutions related to personal data and privacy management (covering clients, employees).
d We have an up-to-date list of persons authorised to access personal data (of clients, employees).	An up-to-date list of employees authorized to access personal data (access to the list if it has been defined in the IT system).
e All persons authorised to access personal data (of clients, employees) sign a confidentiality clause.	Personal data and privacy management policy. Confidentiality clauses signed by employees.
f We perform and document an independent annual review (internal or external) of personal data and privacy management solutions (covering clients, employees).	A report on the internal or external review (e.g. by the General Inspector for the Protection of Personal Data – GIODO).

8th Edition Questionnaire – preparation for verification

Question G.13



G.13 Has your company been penalised for insufficient protection of personal data (i.e., the penalty was legally valid, due and payable in the period concerned)? (The answer should apply to the last completed financial year and the current year to date of filling of the questionnaire)

Answers

Documentation

a	Yes, the total penalties were at least 0.01% of revenue.	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
b	Yes, there were incidental penalties (the total penalties were under 0.01% of revenue).	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
c	No, there were no penalties.	Representation that the company was not penalized on the aforesaid basis, signed by a representative of the organizational unit in charge of HR and/or the legal counsel. Income statement for the closed financial year (note on penalties imposed on the company).

8th Edition Questionnaire – preparation for verification

Question G.14



G.14 Has your company been penalised for any advertising practice, unethical advertising, insufficient or unreliable customer information? (i.e., the penalty was legally valid, due and payable in the period concerned)? (The answer should apply to the last completed financial year and the current year to date of filling of the questionnaire)

Answers

Documentation

a	Yes, the total penalties were at least 0.01% of revenue.	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
b	Yes, there were incidental penalties (the total penalties were under 0.01% of revenue).	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
c	No, there were no penalties.	Representation that the company was not penalized on the aforesaid basis, signed by a representative of the organizational unit in charge of HR and/or the legal counsel. Income statement for the closed financial year (note on penalties imposed on the company).

8th Edition Questionnaire – preparation for verification

Question G.15



G.15 Was your company penalised for any anti-competition or monopoly activity in the last financial year (i.e., the penalty was legally valid, due and payable in the period concerned)? (The answer should apply to the last completed financial year and the current year to date of filling of the questionnaire)

Answers

Documentation

a	Yes, the total penalties were at least 0.01% of revenue.	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
b	Yes, there were incidental penalties (the total penalties were under 0.01% of revenue).	The penalty decision specifying the value of the penalty and the date of issue/due date. Income statement for the closed financial year (note on penalties imposed on the company).
c	No, there were no penalties.	Representation that the company was not penalized on the aforesaid basis, signed by a representative of the competent organizational unit and/or the legal counsel. Income statement for the closed financial year (note on penalties imposed on the company).

8th Edition Questionnaire – preparation for verification

Question G.16



G.16 Has your company suffered incidents of broadly understood product or service safety, i.e., potential hazard to the life, health or property of the user (proceedings initiated by the Competition and Consumer Protection Office (UOKiK), the sanitary and epidemiological authority (Sanepid) or other institutions, e.g., specific to the sector)? (The answer should apply to the last completed financial year and the current year to date of filling of the questionnaire)

Answers

Documentation

a	Yes, there were external explanatory proceedings or audits, which identified incidents caused by the company.	A document/materials containing information on proceedings initiated against the company (e.g. information from the UOKiK website). A representation of an authorized representative of the company concerning incidents.
b	Yes, but we identified the risks ourselves and took corrective actions.	A representation of an authorized representative of the company concerning identified incidents. Confirmation of corrective actions taken in response to risks identified by the company itself.
c	No, there were no incidents.	A representation of an authorized representative of the company that no such incidents occurred.

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