

**INTERNAL REPORTING PROCEDURE AT  
THE ROSSOPLAST D. I R. ROSSOCHACCY  
FILM PACKAGING FACTORY  
GENERAL PARTNERSHIP  
of 25 September 2024**

**Chapter I. General provisions:**

§ 1. Pursuant to Article 24(1) of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928), ROSSOPLAST D. and R. Rossochaccy Sp.j., an internal reporting procedure is established, specifying the internal procedure for reporting violations of the law and taking follow-up action.

§ 2. This procedure has been established after consultations with: representatives of persons working for the ROSSOPLAST D. i R. Rossochaccy Sp.j. Plastic Packaging Factory, selected in accordance with the procedure adopted at the ROSSOPLAST D. i R. Rossochaccy Sp.j. Plastic Packaging Factory.

§ 3. The procedure shall enter into force 7 days after it has been communicated to persons working at Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. by:

- 1) posting it on the notice board,
- 2) sending it to employees via their work email addresses, and collecting statements from employees in this regard.

§ 4. 1. A person applying for a job on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions at Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. shall be provided with information on the internal reporting procedure at the start of the recruitment process or negotiations preceding the conclusion of the contract.

2. Employees and other persons performing work for Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. shall confirm in writing that they have read and understood this internal reporting procedure.

§ 5. By establishing the internal reporting procedure, Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. ensures the impartiality of the verification of reports by an internal entity authorised to receive reports and take follow-up action.

§ 6. Whenever the procedure refers to:

- 1) **follow-up action** – this should be understood as action taken by Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. to assess the accuracy of the information contained in the report and to counteract the violation of law that is the subject of the report;
- 2) **retaliatory action** – this should be understood as direct or indirect action or omission in a work-related context, which is caused by the report or public disclosure and which violates or may violate the rights of the whistleblower or causes or may cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower;
- 3) **information about a violation of the law** – this should be understood as information, including reasonable suspicion of an actual or potential violation of the law that has occurred or is likely to occur at Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j., where the whistleblower participated in the recruitment process or other negotiations preceding the conclusion of the contract, works or worked, or in another legal entity with which the whistleblower maintains or maintained contact in a work-related context, or information concerning an attempt to conceal such a violation of the law;
- 4) **feedback** – this should be understood as information provided to the whistleblower about planned or taken follow-up actions and the reasons for such actions;
- 5) **work-related context** – this should be understood as past, present or future activities related to the performance of work on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions at Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. or for the benefit of that entity, or performing service in a legal entity, within the framework of which information about a violation of the law was obtained and there is a possibility of experiencing retaliatory measures;
- 6) **public authority** – this should be understood as the supreme and central government authorities, local government authorities, local government bodies, other state authorities and other entities performing public administration tasks by virtue of law, competent to take follow-up action;

- 7) **the person concerned by the report** – this should be understood as a natural person, legal person or organisational unit without legal personality, to which the law grants legal capacity, indicated in the report or public disclosure as a person who has committed a violation of the law, or as a person with whom the person who has committed the violation of the law is associated;
- 8) **a person assisting in making a report** – this should be understood as a natural person who assists the whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
- 9) **a person associated with the whistleblower** – this should be understood as a natural person who may experience retaliatory measures, including a colleague or a person closest to the whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997 – Criminal Code (Journal of Laws of 2024, item 17);
- 10) **legal entity** – this should be understood as Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. (ROSSOPLAST D. and R. Rossochaccy Sp.j. Plastic Packaging Factory);
- 11) **legal proceedings** – this should be understood as proceedings pending under generally applicable law, in particular criminal, civil, administrative, disciplinary or public finance disciplinary proceedings, or proceedings pending under internal regulations issued for the purpose of implementing generally applicable law, in particular anti-mobbing regulations;
- 12) **public disclosure** – this should be understood as making information about a violation of the law available to the public;
- 13) **report** – this should be understood as an oral or written internal report or external report, submitted in accordance with the requirements specified in the Act;
- 14) **internal report** – this should be understood as an oral or written communication to Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. (ROSSOPLAST D. and R. Rossochaccy Sp.j. Plastic Packaging Factory) of a violation of the law;
- 15) **external report** – this should be understood as an oral or written report to the Ombudsman or a public authority about a violation of the law.
- 16) **Act** – this should be understood as the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws 2024, item 928)
- 17) **whistleblower** – this should be understood as a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context.

## **Chapter II. Subject of the report**

§ 7. Under this internal reporting procedure, only violations of the law specified in sections 1 and 2 of this paragraph shall be considered.

1. A violation of the law is an act or omission that is unlawful or intended to circumvent the law concerning:
  - 1) corruption;
  - 2) public procurement;
  - 3) financial services, products and markets;
  - 4) anti-money laundering and counter-terrorist financing;
  - 5) product safety and compliance with requirements;
  - 6) transport safety;
  - 7) environmental protection;
  - 8) radiological protection and nuclear safety;
  - 9) food and feed safety;
  - 10) animal health and welfare;
  - 11) public health;
  - 12) consumer protection;
  - 13) privacy and personal data protection;
  - 14) security of networks and information and communication systems;
  - 15) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
  - 16) the internal market of the European Union, including public law rules on competition and state aid, and corporate taxation;
  - 17) constitutional freedoms and human and civil rights – occurring in relations between individuals and public authorities and not related to the areas indicated in points 1-16.
2. In addition, as part of the internal reporting procedure, an employee may report violations of the law relating to the occurrence of mobbing-related actions and behaviour at Fabryka Opakowań Foliowych ROSSOPLAST D. and R. Rossochaccy Sp.j.

## **Chapter III. Whistleblower**

§ 8. A whistleblower is a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context.

1. A whistleblower is subject to the protection specified in generally applicable regulations in this regard from the moment of reporting or public disclosure, provided that they had reasonable grounds to believe that the information being reported or disclosed was true at the time of reporting or public disclosure and that it constituted information about a violation of the law.
2. A whistleblower shall be subject to criminal liability, as specified in generally applicable regulations in this regard, if they make a report or public disclosure knowing that no violation of the law has occurred.

## **Chapter IV. Rules for making internal reports**

§ 9. The person authorised to receive internal reports and take follow-up action is an employee employed as a process development and improvement specialist, and in their absence, another employee of Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. authorised by the employer.

1. In special cases, Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. may temporarily authorise another person or persons to receive internal reports and take follow-up action.
2. Persons authorised to receive internal reports and take follow-up action are obliged to protect the personal data of the whistleblower and other persons whose personal data is processed in connection with the follow-up action taken, and to maintain confidentiality regarding any actions related to the internal reports received.
3. The person authorised to receive internal reports and take follow-up action shall conduct a preliminary verification of the report, communicate further with the whistleblower, including requesting additional information, and provide feedback to the whistleblower.
4. The person authorised to receive internal reports and take follow-up action in relation to the performance of duties under this procedure shall act

completely independently of the persons managing on behalf of Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j.

5. The ROSSOPLAST D. i R. Rossochaccy Sp.j. Plastic Packaging Factory and any other person shall not have the right to influence the performance of duties by a person authorised to receive internal reports and take follow-up actions, issue instructions to them or influence the manner of their work.
6. The person authorised to receive internal reports and take follow-up action is obliged to perform the activities resulting from this procedure in a conscientious and diligent manner, exercising due care.
7. The person authorised to receive internal reports and take follow-up action is obliged to provide the whistleblower and the person concerned with the GDPR information clause, in accordance with the generally applicable regulations in this regard.

**§ 10.** At the ROSSOPLAST D. and R. Rossochaccy Sp.j. Plastic Packaging Factory, the following method of submitting internal reports by whistleblowers is introduced:

- 1) verbally by calling the following telephone number: 691780142;
- 2) during a face-to-face meeting, after the whistleblower has submitted a verbal request, to the email address: [sygnalista@rossoplast.pl](mailto:sygnalista@rossoplast.pl) , or in writing to the employer's address: Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j., ul. Dantyszka 19, 11-100 Lidzbark Warmiński;
- 3) by placing a written report in a special mailbox located in front of the entrance to the staff room marked "INTERNAL CHANNEL FOR REPORTING VIOLATIONS OF THE LAW";
- 4) send a letter to the employer's address, i.e.: Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j., ul. Dantyszka 19, 11-100 Lidzbark Warmiński, in which the content of the internal report will be placed in a sealed additional envelope marked "SYGNALISTA" (WHISTLEBLOWER). The person receiving the company mail is obliged to immediately forward the sealed internal envelope to the person authorised to receive internal reports at the company;
- 5) sending the report to the email address created for this purpose: [sygnalista@rossoplast.pl](mailto:sygnalista@rossoplast.pl) .

**§ 11. 1.** The internal reporting procedure does not allow for anonymous reports.

2. If an anonymous report is received, it shall be left unprocessed.
3. The person authorised to receive reports and take follow-up action may decide to consider an anonymous report if the content of the report raises significant issues related to a violation of the law that is subject to reporting under this procedure.

**§ 12.** 1. The person authorised to receive internal reports is obliged to confirm receipt of the report to the whistleblower within 7 days of receiving it, unless the whistleblower has not provided a contact address to which the confirmation should be sent.

2. In the case of reports sent by post to the employer's address the person authorised to receive internal reports is obliged to confirm receipt of the report to the whistleblower by sending a letter to the contact address provided by the whistleblower, in which a sealed envelope marked "whistleblower" will contain the confirmation of receipt of the internal report.

**§ 13.** 1. The whistleblower shall receive feedback within 3 months of confirmation of receipt of the report or, if no confirmation was sent to the whistleblower, within 3 months of the expiry of 7 days from the date of the report, unless the whistleblower did not provide a contact address to which the feedback should be sent.

2. In the case of reports sent by post to the employer's address, the person authorised to receive internal reports shall be obliged to provide the whistleblower with feedback in the manner provided for confirming receipt of an internal report to the whistleblower.

**§ 14.** 1. The person authorised to receive internal reports shall keep a register of internal reports in accordance with the template set out in Appendix 1 to this procedure.

2. The following data shall be collected in the register of internal reports:

- 1) report number;
- 2) subject of the violation of law;
- 3) personal data of the whistleblower and the person concerned by the report, necessary to identify these persons;
- 4) the whistleblower's contact address;
- 5) date of the report;

- 6) information on follow-up actions taken;
  - 7) the date of closure of the case.
3. Personal data and other information in the internal reporting register shall be stored for a period of three years after the end of the calendar year in which the follow-up actions were completed or after the end of the proceedings initiated by those actions.

## **Chapter V. Follow-up actions**

**§ 15.** 1. A person authorised by Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. to receive internal reports and take follow-up actions, after receiving the report, begins to draw up a report on the consideration of the whistleblower's report of a violation of the law in accordance with the template constituting Appendix No. 2 to this procedure.

2. The person authorised to take follow-up action shall conduct a preliminary verification of the report and take appropriate follow-up action.
3. If the person authorised to take follow-up action is unable to take the appropriate follow-up action on their own, they shall agree on the necessary scope of such action with the representative of Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j.
4. A representative of Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. together with a person authorised to take follow-up action may decide to appoint a Team to investigate an internal report.
5. External specialists may be appointed to the Team.
6. In the absence of competent employees to investigate the internal report, the person representing Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. may appoint only an external specialist or team of specialists.
7. The person authorised to take follow-up action or the Team appointed to investigate the internal report shall act impartially and completely independently, exercising due diligence and conscientiousness in their actions.
8. The person authorised to take follow-up action or the team appointed to investigate the internal report has the right to access all data necessary to investigate the internal report, based on the authorisation granted in this regard.

9. All employees and other persons cooperating with Fabryka Opakowań Foliowych ROSSOPLAST D. i R. Rossochaccy Sp.j. are obliged to cooperate with the Team or the person authorised to take follow-up action in order to investigate the internal report.
10. The person authorised to take follow-up action or the Team appointed to investigate the internal report are obliged to investigate the matter and draw up a report on the work carried out, in accordance with the template set out in Appendix 2 to this procedure, containing conclusions, recommendations, follow-up actions and the justification for those actions.
11. The report shall be drawn up in such a time as to ensure that timely feedback is provided to the whistleblower.
12. After the report has been drawn up, the internal entity authorised to receive internal reports shall provide feedback to the whistleblower.
13. The feedback shall include, in particular, information on planned or taken follow-up actions and the reasons for such actions.

## **Chapter VI. Procedure for making external reports**

**§ 16. 1.** The reporting person may make an external report without first making an internal report.

2. An external complaint shall be accepted by the Ombudsman or a public authority.

**§ 17. 1.** External reports may be made orally or in writing.

2. An external report in document form may be made:
  - 1) in paper form – to the correspondence address indicated by the Ombudsman or the public authority accepting the report;
  - 2) in electronic form – to the e-mail address or electronic inbox address, or electronic delivery address indicated by the Ombudsman or public authority accepting the report, or via a dedicated online form or application indicated by the public authority as the appropriate application for making reports in electronic form.