

INTERNAL REPORTING PROCEDURE AND FOLLOW-UP ACTION

Applicable in Printbox Sp. Z o.o.

§ 1

PURPOSE OF THE PROCEDURE

1. The procedure defines Whistleblowers' principles and mode of reporting information about law violations (including information about a reasonable suspicion regarding an actual or potential breach of the law that has occurred or is likely to occur at Printbox Sp. Z o.o. or information about an attempt to conceal such a violation of the law).
2. A violation of the law is an act or omission that is unlawful or aimed at circumventing the law.
3. Information reported by the Whistleblower concerns corruption, public procurement, services, products, and financial markets, prevention of money laundering and terrorist financing, product safety and compliance with requirements, transport safety, environmental protection, radiological protection and nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, privacy and data protection, network and information systems security, financial interests of the State Treasury of the Republic of Poland, local government units and the European Union, the internal market of the European Union, including public law principles of competition and state aid and taxation of legal entities, constitutional freedoms and human and civil rights in relations between individuals and public authorities and not related to the areas indicated above.
4. The procedure defines the principles and mode of reporting violations concerning the internal regulations and/or ethical standards in force at Printbox Sp. z o.o., established based on generally applicable legal provisions, remains compliant.
5. Accepting reports of law violations is an element of proper and safe management at Printbox Sp. Z o.o. It increases the efficiency of detecting irregularities, taking action to eliminate them, and reducing risk at all organizational levels.
6. The implemented reporting system allows for reporting irregularities through special, easily accessible channels, ensuring reliable and independent recognition of the report and protection against retaliatory, repressive, discriminatory actions or other types of unfair treatment in connection with the report made.
7. The procedure was established after consultation with employee representatives, who were selected based on voting. Each team selected one representative.

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8. Each person performing work in the Entity is obliged to familiarize themselves with the procedure's content (a new person who will perform work in the Entity is obliged to familiarize themselves with the procedure's content before being allowed to perform work).

§ 2

DEFINITIONS

Whenever the procedure refers to:

1. **Legal Entity** – it means Printbox Sp. z o.o.;
2. **Internal Organizational Unit (WJO)**: This term refers to an organizational unit or person within the structure of the Legal Entity or an external entity authorized to receive internal reports; the principles of the WJO's work and establishment are defined by a separate procedure. The WJO is the HR department.
 1. If the report concerns the HR department, the WJO is the Strategy department, excluding the Head of People.
3. **Impartial Organizational Unit (BJO)**—this means an organizational unit or person within the structure of the legal Entity authorized to take follow-up actions, including verifying the report and communicating with the Whistleblower. The Impartial Organizational Unit is the HR department.
 1. If the report concerns the HR department, the BJO is the Strategy department, excluding the Head of People.
4. **Procedure** – it means the procedure for receiving internal reports and taking follow-up actions;
5. **Whistleblower** – means a natural person who reports a violation of the law in a work-related context, regardless of their position, form of employment, or cooperation, including an employee, former employee, job applicant, person providing work on a basis other than an employment relationship, including under a civil law contract, entrepreneur, shareholder or partner, member of the governing body of a legal entity, person providing work under the supervision and direction of a contractor, subcontractor or supplier, including under a civil law contract, intern, volunteer;
6. **Report** – it means information about a violation of the law, made through designated communication channels;
7. **Person Concerned by the Report** – it means the person indicated in the report as the one who violated the law;

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8. **Follow-Up Action** – it means the proceedings conducted in connection with the submitted report;
9. **Reporting Channel** – it means technical and organizational solutions enabling the submission of a report;
10. **Retaliatory Action** – it means direct or indirect action or omission in a work-related context caused by the report, which violates or may violate the rights of the Whistleblower or causes or may cause unjustified harm to the Whistleblower, including unjustified initiation of proceedings against the Whistleblower

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MAKING REPORTS

1. The Internal Organizational Unit responsible for receiving reports is the HR department.
 1. If the report concerns the HR department, the WJO is the Strategy department, excluding the Head of People.
2. The Impartial Organizational Unit authorized to take follow-up actions and communicate with the Whistleblower is the HR department.
 1. If the report concerns the HR department, the BJO is the Strategy department, excluding the Head of People.
3. The WJO and BJO operate based on written authorization from the Entity and are obliged to maintain confidentiality regarding the information and personal data obtained in the course of receiving and verifying the report and taking follow-up actions, even after the termination of the employment relationship or other legal relationship under which these activities were performed.
4. The Impartial Organizational Unit and/or the Internal Organizational Unit, which from the report's content appears to be in any way involved in the action or omission that is the report's subject, cannot analyze such a report. If the report concerns the HR department and/or the report coordinators may be biased in assessing the actual situation that has occurred or may occur, the report is redirected to the Strategy team.
5. A Whistleblower can make reports through the following channels:
 1. **Electronic Reporting System:** A dedicated online form for reporting violations at the address: <https://forms.office.com/e/ZAScgXJMAg>
 2. **Electronic Reporting System:** A dedicated online form for reporting violations concerning the HR department at the address: <https://forms.office.com/pages/responsepage.aspx?id=UsARi6MUtUuCXa2GUZsjUGj>

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6. Suppose the report concerns the President of Printbox Sp. z o.o. and/or persons holding managerial positions, the Whistleblower makes the report in the same manner as specified in § 3 point 5 of this document.
7. The submitted report should contain a clear and complete explanation of the report's subject. It should include at least the following information: the date and place of the violation of the law or the date and place of obtaining information about the breach of the law, a description of the specific situation or circumstances creating the possibility of a violation of the law, identification of the Entity to which the report pertains, identification of any witnesses to the violation of the law, identification of all evidence and information available to the Whistleblower that may be helpful in the process of considering the report, an indication of the preferred method of feedback.
8. The report may only be made in good faith. It is prohibited to make false reports knowingly. A person making a report knowing that no violation of the law has occurred (so-called bad faith report) is subject to a fine, restriction of liberty, or imprisonment for up to 2 years.
9. If it is determined that the report knowingly contained false information or concealed the truth, the person making the report may be held liable for disciplinary action as specified in the Labor Code's provisions and specific regulations, including the internal rules in force at the Entity. Such behavior may also be classified as a serious breach of basic employee duties or persons performing work for remuneration on a basis other than a legal relationship, and as such, it may result in termination of the employment contract/civil contract without notice.

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FOLLOW-UP ACTION

1. Access to the Reporting Channels is granted to the Internal Organizational Unit and the Impartial Organizational Unit.
2. Within seven days of receiving a report, the Whistleblower receives a confirmation of the report. The confirmation is sent to the contact address provided by the Whistleblower unless the Whistleblower does not specify an address for the confirmation.
3. The Impartial Organizational Unit may decide to refrain from verifying the report if it is false or if additional information from the Whistleblower is necessary to confirm it is impossible to obtain.

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4. If the report allows for follow-up actions, including verification of the report, this is done immediately upon receipt of the report.
5. If justified by the facts described in the report, specialists and independent consultants may be involved in verifying it, for example, by preparing an opinion on the subject of the report.
6. The Impartial Organizational Unit reviews the report and takes follow-up actions without undue delay.
7. Feedback – information on the planned or taken follow-up actions and the reasons for such actions is provided to the Whistleblower no later than 3 months from the confirmation of receipt of the report or, in the case of no confirmation, within 3 months from the expiration of 7 days from the submission of the report, unless the Whistleblower did not provide a contact address for feedback.
8. After verifying the report, the Impartial Organizational Unit decides whether it is valid. If it is, the Impartial Organizational Unit may issue recommendations for appropriate corrective or disciplinary actions against the person who committed the violation of the law and recommendations aimed at eliminating and preventing similar violations as described in the report in the future.

§ 5

PROHIBITION OF RETALIATORY ACTIONS

1. An absolute prohibition on taking retaliatory actions against a Whistleblower who has made a report (both internal and external), as well as public disclosure, is introduced in accordance with the Whistleblower Protection Act.
2. Any actions of a repressive, discriminatory, or other unfair treatment nature against the Whistleblower will be considered a violation of the procedure and may result in disciplinary action or termination of the contract between the person taking retaliatory actions and Printbox Sp. z o.o.
3. Unacceptable actions towards the Whistleblower include, in particular: refusal to establish an employment relationship, termination or dismissal without notice, failure to conclude a fixed-term employment contract after the termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after the termination of a fixed-term employment contract – in situations where the employee had a justified expectation that such a contract would be concluded, reduction of remuneration, withholding promotion or omission in promotion, omission in granting other work-related benefits, transfer to a lower position, suspension from performing work duties, transfer of current work duties to another

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employee, unfavorable change of workplace or work schedule, negative performance evaluation or negative work opinion, imposition or application of a disciplinary measure, including a financial penalty or a similar measure, withholding participation or omission in selecting for training to improve professional qualifications, unjustified referral for medical examination, including psychiatric assessment, if separate regulations provide for the possibility of referring an employee for such an examination, actions aimed at hindering future employment in a given sector or industry based on informal or formal sectoral or industry agreements – unless the Employer proves that they were guided by objective reasons. Unfavorable treatment due to making a report also includes threats or attempts to apply the measures specified above.

§ 6

PERSONAL DATA

1. Maintaining confidentiality aims to ensure the Whistleblower's sense of security and minimize the risk of retaliatory or repressive actions. A Whistleblower who has made a report and whose personal data has been improperly disclosed should immediately notify the Organizational Unit or the Impartial Organizational Unit, which is obliged to take actions to protect the Whistleblower.
2. The Whistleblower's identity and all information enabling their identification will not be disclosed to the entities concerned by the report, third parties, or other employees and collaborators of the Entity. The Whistleblower's identity and other information enabling their identification may only be disclosed when such disclosure is a necessary and proportionate obligation arising from generally applicable legal provisions in the context of proceedings conducted by national authorities. The identity of the entities concerned by the report is subject to confidentiality requirements to the same extent as the identity of the Whistleblower.
3. The Entity processes personal data to the extent necessary to receive the report and take follow-up actions. Personal data irrelevant to the report's consideration is not collected, and if collected, it is deleted. Deleting such personal data occurs within 14 days from the moment it is determined irrelevant to the case.

§ 7

REGISTER OF REPORTS

1. Each report is registered in the Register of Reports.
2. The HR department is responsible for maintaining the Register of Reports.

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3. If the report concerns the HR department, it is entered into a separate Register of Reports - the Strategy department, excluding the Head of People, is responsible for maintaining this register.
4. Each Register of Reports contains at least the report number, the subject of the violation of the law, the personal data of the Whistleblower and the person concerned by the report – necessary for identifying these individuals, the Whistleblower's contact address, the date of the report, information on the follow-up actions taken, and the date the case was closed.
5. Each Register of Reports is maintained according to confidentiality principles. Personal data and other information in the register are stored for three years after the end of the calendar year in which the follow-up actions were completed or after the conclusion of proceedings initiated by these actions.

§ 8

INFORMATION REGARDING INTERNAL REPORTS

1. A report may also be made directly to the Ombudsman or public authority, bypassing the procedure provided in the procedure, mainly when, within the timeframe for delivering feedback specified in the procedure, the Entity does not provide feedback to the Whistleblower or the Whistleblower has reasonable grounds to believe that the violation of the law may pose a direct or apparent threat to the public interest, especially if there is a risk of irreversible harm, or making an internal report would expose them to retaliatory actions, or in the case of creating an internal report, there is little likelihood of effectively counteracting the violation of the law by the Entity due to the specific circumstances of the case, such as the possibility of hiding or destroying evidence or the possibility of collusion between the Entity and the perpetrator of the violation or the Entity's involvement in the breach of the law.
2. A report made to the Ombudsman or a public authority, bypassing the internal report, does not result in the Whistleblower being deprived of the protection guaranteed by the Whistleblower Protection Act.

§ 9

FINAL PROVISIONS

1. The HR department is responsible for the adequacy and effectiveness of the procedure's functioning.
2. The adequacy and effectiveness of the procedure are assessed annually by the HR department.
3. The procedure is reviewed systematically at least once a year.

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4. The HR department is responsible for familiarizing all employees with the provisions of the procedure.
5. The HR department is responsible for initial and regular training on the scope covered by the procedure.

The procedure comes into effect on October 8, 2024.