



Whistleblowing and whistleblower protection procedure at Jelenia Plast Sp. z o. o.

Definitions

1. **follow-up action** - shall be understood as an action taken by a legal entity or public authority in order to assess the truthfulness of the information contained in a report and to prevent a violation of the law which is the subject of the report, in particular by way of explanatory proceedings, initiation of control or administrative proceedings, filing of a charge, action taken to recover funds or closing a procedure implemented as part of an internal procedure for reporting violations of the law and taking follow-up actions or a procedure for receiving external reports and taking follow-up actions;
2. **retaliatory action** - shall be understood as a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and that violates or is likely to violate the whistleblower's rights or causes or is likely to cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower;
3. **information concerning a breach of law** - it shall be understood as information, including a justified suspicion, concerning an actual or potential breach of law which has occurred or is likely to occur in the legal entity with which the whistleblower participated in the recruitment process or other pre-contractual negotiations, works or worked, or in another legal entity with which the whistleblower maintains or has maintained contact in the work-related context, or information concerning an attempt to conceal such a breach of law;
4. **feedback** - it shall be understood as information provided to the whistleblower on the follow-up actions planned or taken and the reasons for such actions;
5. **work-related context** - it shall be understood as past, present or future activities related to the performance of work on the basis of the employment relationship or other legal relationship constituting the basis for provision of work or services, or performance of functions in or for a legal entity, or performance of service in a legal entity, within the framework of which information has been obtained about a violation of the law and there is a possibility of experiencing a retaliatory action;
6. **public authority** - shall be understood as the chief and central government administration bodies, local government administration bodies, bodies of local self-government units, other state bodies and other entities performing public administration tasks by virtue of law, which are competent to undertake follow-up actions in the fields indicated in Chapter V of this instruction;
7. **the person concerned by the report** - it shall be understood as a natural person, a legal person or an organisational unit without legal personality, to which the act confers legal capacity, indicated in the report or public disclosure as a person who committed the infringement of the law, or as a person with whom the person who committed the infringement of the law is associated;
8. **person assisting in making a report** - it shall be understood as a natural person who assists a whistleblower with a report or public disclosure in a work-related context and whose assistance should not be disclosed;
9. **person associated with the whistleblower** - it shall be understood as a natural person who may experience retaliatory actions, including a co-worker or a person close to the whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997. - Penal Code (Journal of Laws of 2024, item 17);

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NIP: 611-020-22-80 REGON: 230515602 BDO: 000020648 Kapitał zakładowy: 624 000 zł

KRS Nr 0000185348 - Sad Rejonowy dla Wrocławia-Fabrycznej we Wrocławiu, IX Wydział Gospodarczy KRS

Prezes Zarządu: Jens Kröger, Członek Zarządu: Mathias Kröger, Członek Zarządu: Jacek Mędrak



10. **legal entity** - it shall be understood as a private entity or a public entity;
11. **private entity** - it shall be understood as a natural person conducting economic activity, a legal person or an organisational unit without legal personality which is granted legal capacity by the act, or an employer, if they are not public entities;
12. **public entity** - it shall be understood as the entity indicated in Article 3 of the Act of 11 August 2021 on open data and reuse of public sector information (Journal of Laws of 2023, item 1524);
13. **legal proceedings** - it shall be understood as proceedings conducted on the basis of generally applicable law, in particular criminal, civil, administrative, disciplinary or public finance discipline proceedings, or proceedings conducted on the basis of internal regulations issued for the implementation of generally applicable law, in particular anti-mobbing regulations;
14. **public disclosure** - it shall be understood as disclosure of information on a violation of law to the public;
15. **reporting** - it shall be understood as an oral or written internal report or an external report provided in accordance with the requirements set out in the Act;
16. **internal reporting** - it shall be understood as oral or written communication of information on a violation of the law to a legal entity;
17. **external reporting** - shall be understood as oral or written communication to the Ombudsman for Civil Rights or to a public body of information about a violation of the law.

Company

Jelenia Plast Sp. z o. o. in Jelenia Góra , Spółdzielcza 47

Whistleblower system

The Whistleblowing System is a type of ethical signalling, informing of irregularities in the workplace for the sake of a greater good. It involves the disclosure of irregularities, illegal, dishonest or prohibited activities that occur in the workplace. An essential criterion for the system to work effectively is that the whistleblower acts in good faith, i.e. on the basis of facts and other objective motivations, as opposed to personal reasons (e.g. a sense of injustice, desire for retaliation, or interests of the individual).

Whistleblower

A whistleblower is a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context, and a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context prior to the establishment of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions in or for a legal entity, or the performance of services in for the legal entity or after their termination.

Irregularity

This is understood to mean any factual state resulting from an act or omission indicating the possibility of events that violate or may lead to the violation of generally applicable laws and the

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Company's internal regulations, or any act or omission of an unethical nature.

Confidentiality versus anonymity of the whistleblower

The provision of information by whistleblowers can be open, confidential and anonymous reporting. A whistleblower, by choosing to report openly, agrees to fully disclose his or her identity - both to those involved in the investigation of the report, and to outsiders. A confidential report is a situation in which the whistleblower can be identified, but his or her personal data are kept secret and are not made available to unauthorised persons. Anonymous reporting not only does not reveal the whistleblower's personal data, but also does not allow the whistleblower to be identified in any way (e.g. due to the use of communication channels that prevent identification).

Retaliatory action

Any action against a whistleblower as indicated in Chapter XII of this manual which:

- Are taken in connection with the employee's whistleblowing activity, i.e. there is a connection between the adverse effects for the whistleblower and the fact that the whistleblower disclosed the irregularity or assisted in disclosing it, and
- Lead to a worsening of his or her situation or cause him or her harm or detriment.

This does not mean that all decisions with negative consequences for the employee constitute retaliatory action within the meaning of the applicable regulations. The two conditions indicated above must be fulfilled cumulatively, so it is also necessary that these decisions or actions are causally linked to the fact that the irregularity has been signalled.

I

The Board of Directors of Jelenia Plast Sp. z o. o. provides the opportunity to obtain answers to questions and clarify the concerns of its employees regarding ethics, compliance with regulations and other requirements while maintaining confidentiality. The Company recommends that employees and co-workers report information about identified abuses through official channels.

The reporting by employees/co-workers of information about identified abuses by means other than those indicated above, in the manner provided for in this procedure, is applicable if one of the following occurs:

- The employee/co-worker has not used the form of whistleblowing via official channels
- The employee/co-worker used the form of whistleblowing via official channels, but such reporting was ineffective
- The employee/co-worker does not want to report the whistleblowing via official channels for fear of reprisal from the person concerned.

Every employee/co-worker must be comfortable reporting concerns without fear of retaliatory action. The Company's Board of Directors does not tolerate retaliatory actions against individuals who make reports of actual or suspected violations in good faith. Making a report 'in good faith' means providing all information in the belief that it is true.

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Retaliatory actions may lead to disciplinary action against those who commit it, up to and including termination of employment and termination of cooperation. A Company employee who believes he or she has been the victim of retaliatory actions should immediately report it to the Whistleblower Coordinator.

II

The Whistleblower Protection Procedure, like other internal Company acts, can only indicate general standards of conduct. It is not, however, a substitute for personal integrity and the ability to exercise good judgment, nor can it indicate the correct response to every single eventuality.

If you have any questions regarding the interpretation of this Procedure in a specific situation, you should contact your supervisor or the Whistleblower Coordinator, the Human Resources Specialist or the Legal Counsel.

III

This procedure establishes the Company's rules for the actions to be taken by the persons responsible for reporting, within the framework of the powers conferred upon them, in order to clarify the information reported by the persons entitled to report that may indicate irregularities and to draw consequences towards the perpetrator of the irregularity and to take corrective action.

The purpose of the procedure is to shape an effective and uniform system of reporting actual or potential irregularities in the Company by creating secure reporting channels that prevent any retaliatory actions against the whistleblower.

IV

The provisions of this procedure apply to the following groups of persons entitled to make a report:

1. employee;
2. temporary employee;
3. a person providing work on a basis other than employment relationship, including under a civil law contract;
4. entrepreneur;
5. proxy;
6. shareholder or partner;
7. member of a body of a legal person or an organisational unit without legal personality;
8. person performing work under the supervision and direction of a contractor, subcontractor or supplier;
9. trainee;
10. volunteer;
11. apprentice;

The procedure shall also apply to a natural person referred to in paras. 1-13, in the event of a report or public disclosure of a violation of the law obtained in a work-related context prior to the establishment of the employment relationship or other legal relationship forming the basis for the provision of work or services or the performance of functions in or for a legal entity, or the performance of service in a legal entity or already after their termination.

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V

Whistleblower reports may relate to the following categories of information related to a breach of the law, which is an unlawful or omission action or intended to circumvent the law on:

1. corruption;
2. public procurement
3. services, products and financial markets;
4. anti-money laundering and anti-terrorist financing;
5. product safety and their 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. protection of privacy and personal data
14. security of networks and information and communication systems;
15. the financial interests of the State Treasury of the Republic of Poland, a local government unit and the European Union;
16. the internal market of the European Union, including public law principles of competition and state aid as well as corporate taxation;
17. constitutional freedoms and rights of a human and a citizen - occurring in the relations of an entity with public authorities and not related to the fields indicated in points 1-16.

Jelenia Plast Sp. z o.o. may additionally, within the framework of the this internal reporting procedure, introduce the possibility of reporting violations of internal regulations or ethical standards applicable in the company, which are established on the basis of generally applicable laws and are consistent with them, e.g:

1. Suspicion of preparation, attempt or commission of a criminal act
2. Failure to comply with duties or abuse of rights by the Company's employees, in particular when it is related to compliance with health and safety regulations, fire safety regulations, accounting and tax regulations, protection of business secrets, protection of personal data, company know-how and other information considered in the Company as classified information, violation of internal regulations and codes, including:
 - Anti-mobbing procedure
 - Code of Ethics
 - Anti-Corruption Procedure
 - Anti-Money Laundering and Countering the Financing of Terrorism Procedure
3. Failure to exercise due diligence as required under the circumstances, which may lead to the commission of a forbidden act or damage to the Company.

VI

A Whistleblower Coordinator, appointed by the Company's Board of Directors, is responsible for receiving and investigating whistleblowing reports. In the course of investigating whistleblowing reports, a

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team of Company employees may be appointed, which may include, for example: Human Resources Specialist, Legal Adviser, Member of the Company's Management Board and, if related to their knowledge and experience, another designated employee substantively related to the report under consideration.

Persons who, on the basis of the content of the report, appear to be in any way negatively involved in the action may not review such report.

The Whistleblower Coordinator shall inform the Company's Management Board of any report accepted. The Company's Management Board shall be responsible for the effectiveness and adequacy of the procedure and corrective actions and shall directly supervise the Whistleblower Coordinator.

VII

Whistleblower status

Any person entitled to make a report should report the irregularity if there are reasonable grounds on their part to believe that the information provided is true (acting in 'good faith').

Each reporting person is granted the status of a whistleblower, unless the initial analysis of the report provides grounds to assume that the reporting person clearly acted in bad faith (the presumption of acting 'in good faith'). A reporting person is in bad faith if he or she acts for a purpose that is contrary to the law or the principles of community life.

If the report is not received anonymously, the Whistleblower Coordinator shall acknowledge receipt of the report immediately and no later than 7 days after receipt. He or she shall also inform the reporting person whether or not whistleblower status has been granted. A refusal to grant whistleblower status shall require justification.

If, in the course of the preliminary examination of the report, it turns out that the reporting person who was granted whistleblower status acted in bad faith, the whistleblower shall be deprived of the protection envisaged for a whistleblower.

VIII

Open and confidential reporting of irregularities

Open and confidential whistleblowing can only be reported through the contact channels listed below:

- Dedicated e-mail box operated by the Whistleblower Coordinator with direct access for the Company's Management Board and the Whistleblower Coordinator - zgloszenie@jelenioplast.com
- By completing the reporting form available in the Erpik system and submitting directly to the Whistleblower Coordinator or through contact boxes installed in the Company's facilities.

The report should provide a clear and complete explanation of the subject of the report and include, at a minimum, the following information:

- The date and place where the irregularity occurred or the date and place where information about it was obtained
- A description of the specific situation or circumstance giving rise to the irregularity
- Indication of the entity, department, person concerned by the report
- Indication of any witnesses to the irregularity
- Indication of any evidence and information available to the reporting person which may help in the investigation of the irregularity
- In the case of a confidential report, a statement of the request for confidentiality

Under the applicable provisions, each report may be submitted to the Ombudsman or to a public authority (Chapter II, point 6) and, if appropriate, to the institutions, bodies or organisational entities of the European

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Union. The registration form is available on the **Ombudsman's** website - <https://bip.brpo.gov.pl/pl/content/zlozenie-wniosku-do-rzeczniaka-praw-obywatelskich>

IX

Anonymous report

Anonymous reporting is accepted, using all available channels of contact. In the case of an anonymous reporting, the Whistleblower Coordinator will either verify the facts reported or leave the report unprocessed. It is only possible to leave a report unprocessed if it is manifestly impossible to verify the circumstances cited in the report. If, as a result of the preliminary analysis, there is a likelihood of irregularity, the Whistleblower Coordinator initiates an investigation.

In the case of anonymous reports, those provisions of the Law on the Protection of Whistleblowers of 14.06.2024 concerning the obligation to maintain contact with the reporting person (Article 7 (3) of the Act on the Protection of Whistleblowers) do not apply.

Every anonymous report must be entered in the register of reports and leaving it without further action must be justified.

If, in the course of the proceedings, the identity of the whistleblower is established, the Whistleblower Coordinator shall immediately grant whistleblower status to that person and inform the whistleblower accordingly.

X

False report

The deliberate submission of false whistleblowing reports is prohibited. If, as a result of a preliminary analysis, it is found that a report is untrue and the reporting person is an employee of the Company, he/she may be subject to disciplinary sanctions in accordance with the Labour Code and the Company's internal regulations. Such behaviour may be classified as gross misconduct and result in termination of the employment contract.

In the case of a reporting person providing services or goods to the Company on a contractual basis, the finding of a false whistleblowing may result in termination of such contract.

Irrespective of the consequences described above, a person reporting who knowingly makes a false whistleblowing report may be held liable for damages if the Company is harmed by the false report.

XI

Explanatory proceedings

Exclusive access to the whistleblowing channels is granted to the Whistleblower Coordinator and to the Members of the Company's Management Board.

The Whistleblower Coordinator is obliged to confirm to the whistleblower the acceptance of the internal report within 7 days of its receipt, unless the whistleblower has not provided a contact address to which the confirmation should be forwarded.

Explanatory proceedings shall be initiated without delay, but no later than within 3 working days of receipt of the whistleblower's report.

The maximum time limit for feedback to the whistleblower is:

- 3 months from the date of confirmation of receipt of the internal report or -
- if no confirmation is provided -3 months from the expiry of 7 days from the date of the internal report, unless the whistleblower has not provided a contact address to which feedback should be forwarded.

After conducting the procedure with due diligence, the explanatory team investigating the irregularities report prepares a report for the Company's Management Board. The report may include recommendations on the handling of the case and the consequences that should be drawn against the violator(s).

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The Whistleblower Coordinator is obliged to inform the whistleblower of the resolution of the case within 30 days of the conclusion of the explanatory proceedings.

XII

Protection of the whistleblower

The Management Board of Jelenia Plast Sp. z o.o. introduces an absolute prohibition of retaliatory actions against a whistleblower, also in a situation where the whistleblowing was reported in good faith and the explanatory proceedings have shown that the reported irregularity did not take place.

Whistleblowers are entitled to full protection against retaliation, discrimination and other types of unfair treatment. If the work was, is or is to be provided on the basis of an employment relationship, no retaliatory action may be taken against the whistleblower, consisting in particular of:

1. refusal to establish an employment relationship;
2. termination or termination without notice the employment relationship;
3. failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after termination of a fixed-term employment contract - if the whistleblower had a legitimate expectation that such a contract would be concluded with him or her;
4. a reduction in the amount of remuneration for work;
5. withholding of promotion or omission from promotion;
6. omission from or reduction in the amount of work-related benefits other than remuneration;
7. transfer to a lower job position;
8. suspension from employment or work duties; transfer to another employee of the whistleblower's existing duties;
9. an unfavourable change in the place of work or work schedule;
10. a negative work performance assesment or negative opinion of work;
11. the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
12. coercion, intimidation or exclusion;
13. mobbingu;
14. discrimination;
15. unfavourable or inequitable treatment;
16. withholding of participation or omission in selection for participation in training courses to improve professional qualifications;
17. unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such examination;
18. acting in such a way as to make it more difficult to find future employment in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement;
19. causing financial loss, including economic loss or loss of income;
20. causing other non-material damage, including including infringement of personal rights, in particular to the whistleblower's good name.

An attempt or threat to apply the measure referred to in paragraph 1 is also considered as retaliatory actions due to the reporting or public disclosure.

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If it turns out during the explanatory proceedings that the whistleblower is the perpetrator, co-perpetrator/or assisted in the irregularity, the Management Board of the Company may treat the fact of reporting as a mitigating circumstance.

All reports, contacts between the participants in the proceedings and findings and evidence obtained during the proceedings constitute company secrets. Maintaining confidentiality is intended to guarantee whistleblowers' sense of security and protect them from retaliation or reprisals.

The whistleblower's identity and information enabling their identification are treated as business secrets at all stages of the whistleblowing investigation. The whistleblower's identity will also not be disclosed to the entities concerned by the report, third parties or other employees and associates of the Company.

The whistleblower's identity can be disclosed only if it results from obligations resulting from generally applicable laws in connection with proceedings conducted by authorised state bodies. This requires prior notification of the whistleblower, together with the reasons for disclosure.

The processing of the whistleblower's personal data is carried out in accordance with the general principles arising from the RODO and the Personal Data Protection Act.

XIII

Register of irregularities

Every whistleblowing report must be registered in the Whistleblower Register regardless of the subsequent course of action. The Company's Whistleblower Coordinator is responsible for maintaining the register.

The Whistleblower Register shall contain, as a minimum:

1. the report number;
2. the subject of the violation;
3. the personal data of the whistleblower and the person to whom the report relates, necessary to identify them;
4. the whistleblower's contact address;
5. the date on which the report was made;
6. information on the follow-up action taken;
7. date on which the case was closed.
8. The whistleblower's contact details, unless the report was made anonymously or was made subject to confidentiality.
9. All detailed information available about the report
10. The course of the analysis and consideration of the report
11. Persons and bodies involved in the analysis and consideration of the report
12. All decisions and corrective actions

The Whistleblower Coordinator, while maintaining the confidentiality of business secrets, collects all evidence, documents and information gathered in the course of the analysis and processing of a report. The storage period of this data is 3 years after the end of the calendar year in which the follow-up actions were completed or after the proceedings initiated by these actions have been completed, unless the data prove to be needed as part of ongoing proceedings.

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XIV

Final provisions

The Whistleblower Coordinator shall review the provisions of the procedure at least once a year and, if necessary, submit draft amendments to the Company's Management Board.

In justified cases, the Company's Management Board is entitled to waive the application of the procedure or some of its provisions.

Jelenia Plast Sp. z o.o., together with the commencement of recruitment or negotiations preceding the conclusion of a contract, provides information on the internal report procedure to a person applying for a job on the basis of employment or any other legal relationship constituting the basis for the provision of work or services or performing a function or service.

Internal instruction "Whistleblowing and whistleblower protection procedure at Jelenia Plast Sp. z o. o." is effective 7 days after it is made available.

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Annex 1

.....
(date, place)

CONFIRMATION OF IRREGULARITY REPORT

I hereby confirm receipt of the irregularity report issued by
.....
on (date)and concerns the irregularity consisting of
.....
.....
(to be selected from the table on the nature of the irregularity in Annex 2 to this procedure)
occurring at.....

It is hereby acknowledged that the whistleblower status has been granted/refused¹ to the reporting party.

The refusal to grant the whistleblower status to the reporting party is due to the following reasons:

.....
.....
.....
.....

Signature of Whistleblower Coordinator

¹ Delete as appropriate



Annex 2

IRREGULARITY REPORT FORM	
GENERAL INFORMATION	
To whom the report refers (e.g. JP department or name of employee, name of external entity)	
Date of form completion	
Place of completion of the application	
CONTACT DEATILS OF THE REPORTING PARTY	
Type of report (if you wish to remain anonymous or wish to request confidentiality, please tick either 'Anonymous request' or 'Confidential request'.	<input type="checkbox"/> Anonymous report <input type="checkbox"/> Confidential report
First and last name	
Address of residence	
Phone number	
E-mail	
INFORMATION ON IRREGULARITIES	
Date the irregularity occurred/date the irregularity was reported	
Place where the irregularity occurred / Place where the irregularity was reported	
Were the irregularities also reported to another authority? (if yes, please specify the authority)	<input type="checkbox"/> yes <input type="checkbox"/> no
DESCRIPTION OF THE REPORTED IRREGULARITY	
<i>(description of the event, including persons relevant to the occurrence, indication of the time and place, circumstances of the event, indication of possible witnesses to the event)</i>	

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NIP: 611-020-22-80 REGON: 230515602 BDO: 000020648 Kapitał zakładowy: 624 000 zł

KRS Nr 0000185348 - Sad Rejonowy dla Wrocławia-Fabrycznej we Wrocławiu, IX Wydział Gospodarczy KRS

Prezes Zarządu: Jens Kröger, Członek Zarządu: Mathias Kröger, Członek Zarządu: Jacek Mędrak



Name of witnesses	Position (if it concerns another entity – please indicate))
Indication of the evidence	Indication of the circumstances to be established in connection with the taking of evidence
NATURE OF THE IRREGULARITY <i>(if possible, put a cross next to the word describing the irregularity)</i>	
<input type="checkbox"/> suspicion of preparation, attempt or commission of a prohibited act by entities referred to in Chapter IV of the procedure	
<input type="checkbox"/> failure to comply with the obligations or the abuse of rights by the entities referred to in Chapter IV of the procedure	
<input type="checkbox"/> failure to exercise the due diligence required by the circumstances in activities of the entities referred to in Chapter IV of the procedure	
<input type="checkbox"/> violation of internal procedures and ethical standards adopted by the Company	
<input type="checkbox"/> (other proposals)	

DECLARATION
<i>(please put a cross next to the accepted declaration , the first two being required for whistleblower status)</i>
<input type="checkbox"/> I declare that I am aware of the possible consequences connected with false reporting of irregularities



I declare that I am submitting this report in good faith

I declare that I require a written confirmation of my report (*only possible for non-anonymous reports*)

LIST OF ATTACHMENTS

(if not available, please write 'none' in the first line)

No.	

Signature of reporting party²

INSTRUCTIONS

If it is determined in the course of the explanatory proceedings that a reporting party knowingly provided untruths or concealed the truth in a whistleblowing report, the reporting party, who is an employee of the Company, may be held liable under the provisions of the Labour Code. Such behaviour may also be qualified as a severe breach of employee duties and as such may result in termination of the employment contract without notice.

In the case of a reporting person providing services or goods to the Company under a civil law contract, the discovery of a false report of irregularities may result in the termination of that contract and a definite end to the cooperation between the parties.

Irrespective of the consequences indicated above, a reporting person who knowingly makes a false irregularity report may be held liable for damages in the event of damage to the Company in connection with the false report.

² The reporting person who wishes to remain anonymous does not have to sign his/her name

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