

**TEMPLATE PROCEDURE FOR RECEIVING REPORTS  
AND TAKING FOLLOW-UP ACTIONS AT DRUKARNIA PERFEKT S.A.**

**§ 1. General provisions**

1. This procedure was established to define the rules for accepting whistleblower reports and the procedure for taking follow-up actions, in accordance with the principles set out in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws 2024, item 928).
2. For the purposes of this procedure, the following definitions apply:
  - a) **Procedure** - the procedure for accepting reports and taking follow-up actions at Drukarnia Perfekt S.A.
  - b) **Entity**-Drukarnia Perfekt S.A.
  - c) **Whistleblower**- a natural person who reports or publicly discloses information about a violation of the law obtained in the context of work in the Company, including an employee, temporary employee, person providing work on a basis other than an employment relationship, including under a civil law contract, entrepreneur, proxy, shareholder or a partner, a member of the body of a legal person or an organizational unit without legal personality, a person performing work under the supervision and direction of a contractor, subcontractor or supplier, including under a civil law contract, an intern, a volunteer, an intern, an officer within the meaning of Art. 1 section 1 of the Act of 18 February 1994 on pension provision for officers of the Police, Internal Security Agency, Intelligence Agency, Military Counterintelligence Service, Military Intelligence Service, Central Anticorruption Bureau, Border Guard, Marshal's Guard, State Protection Service, State Fire Service, Customs Service -Tax and Prison Service and their families (Journal Laws of 2023, item 1280, 1429 and 1834), soldier within the meaning of Art. 2 point 39 of the Act of 11 March 2022 on the Defense of the Homeland (Journal of Laws of 2024, item 248) and persons who obtained information in the context of work in the Company before establishing an

employment relationship or other legal relationship constituting the basis providing work or services or performing functions in or on behalf of a legal entity, or performing service in a legal entity or after the termination of such employment relationship.

- d) **Reporting channel** - a safe and confidential method of reporting by Whistleblowers established in the Entity.
- e) **Committee** - people forming a team whose task is to receive Notifications and conduct explanatory proceedings.
- f) **Report** - information provided to the Entity by the Whistleblower regarding the information about a violation of the law.
- g) **External reporting** - information provided by the Whistleblower to the Ombudsman or a public authority regarding information about a violation of the law.
- h) **Public disclosure** - making information about a violation of the law by the Whistleblower public,

## § 2. Reporting Channel

1. The entity uses the following internal reporting channels:
  - a) an electronic system called "GOWHISTLE", through which Whistleblowers can submit Reports,
  - b) The "GOWHISTLE" submission channel has been published at:  
<https://drukarnia-perfekt.gowhistle.com/>
3. Submitting an application via the "GOWHISTLE" system involves completing the application form in accordance with the instructions provided in the system and sending the application. After submitting the Report, the Whistleblower will receive an individual Report number, thanks to which he will have access to the submitted Report, the stage of its consideration and communication with the person examining their Report.
4. Information about violations submitted in a manner other than that indicated in the Procedure will not be considered under the principles specified in the Procedure.

### § 3. External reporting

1. A whistleblower may make an external report to the Ombudsman or a public authority without first making an internal report. In some cases, such notification may be forwarded to the relevant institutions, bodies, offices or agencies of the European Union.

### § 4. Submitting Reports

1. In order to speed up the processing of Report and take appropriate follow-up actions, it is recommended that the Report should indicate:
  - a) Whistleblower's data (unless the Whistleblower reports anonymously) and other persons related to the Report,
  - b) data of the person to whom the Report relates,
  - c) indication of the circumstances that the Whistleblower considers to be a violation,
  - d) any information, documents or other evidence regarding the occurrence of the violation or irregularities indicated in the Report, including in particular data of witnesses of the violation,
  - e) place, time and period in which the infringement occurred,
  - f) indication of how to contact the Whistleblower.
2. The entity supports anonymous reports.
3. The entity has the right to contact the whistleblower to supplement the information provided by him/her, if it is necessary to process the report and take appropriate explanatory and follow-up actions.
4. Reports are processed by the Committee in a confidential manner, giving the whistleblower anonymity in relation to persons who are not members of the Committee.
5. In the case of an anonymous Report, the Entity provides the information indicated in this Procedure only via the GoWhistle system, unless the Whistleblower has provided contact details in the Report.

Z komentarzem [1]: Leave the clause only if you consider reports submitted anonymously.

## **§ 5. Rules for processing reports**

1. In order to accept and process Reports, the Entity has appointed a Committee responsible for taking actions regarding Reports in accordance with the provisions of law. In the case of Drukarnia Perfekt S.A., the committee consists of 2 people: Karina Banasiewicz-Kacperska (administrative director), Marcin Korczak (financial director)
2. The Committee, within 7 (seven) days from the date of receipt of the Report, confirms receipt of the Report to the whistleblower.
3. After being received by the Entity, the report is processed by the Committee first in terms of its nature and the subject of the notification. If it is justified to process the report on the basis of separate regulations, the Committee directs the report to the appropriate services or bodies.
4. Next, the Committee performs a preliminary analysis of the notification in terms of its completeness and validity. At this stage, the Committee has the right to request additional information or explanations from the whistleblower.
5. The Committee has the right to refrain from handling the Report and carrying out an investigation procedure only in cases where the Report is clearly unreliable or, despite attempts, it was not possible to obtain the necessary information from the Whistleblower to conduct the investigation procedure.
6. If the Report is complete and reliable, i.e. there is a probability that there has been a violation or irregularity of legal provisions in the Entity, the Committee will initiate explanatory proceedings.
7. The Committee conducts the investigation proceedings independently, unless the nature of the Report and the evidence and events presented therein do not require the involvement of representatives of other departments of the Entity or its employees. The Committee may also request an independent consultant if his or her knowledge and experience may prove helpful in conducting explanatory activities.
8. If the person concerned by the Report is a member of the Committee, he or she is excluded from handling the Report and having access to all information and documents related to the Report. Each member of the Committee has the right to

independently exclude himself from handling a given Report if, in his opinion, the circumstances of the Report may affect his objectivity.

9. If a member of the Committee is excluded from considering the Report based on the circumstances specified in § 4 point 8, the entity's body or persons authorized to represent it will appoint another authorized employee of the Entity as a member of the Committee who will process the Report.

#### **§ 5. Investigation and follow-up activities**

1. After handling the report and conducting the explanatory proceedings, the Committee shall take follow-up actions and provide feedback to the whistleblower no later than within 3 months from the date of confirmation of receipt of the Report.
2. When conducting explanatory proceedings, the Committee is guided by the principles of honesty, impartiality and confidentiality. These proceedings are conducted in accordance with the principles set out in this Procedure and on the basis of information obtained during the proceedings.
3. The Committee ensures the protection of the Whistleblower by taking actions aimed at preventing the disclosure of his identity to third parties, all forms of discrimination, including unequal treatment, mobbing or persecution also in relation to persons close to the Whistleblower, and any pressure on the Whistleblower or his bullying.
4. The Committee has the right to summon to a meeting employees or collaborators concerned by the Report or who may have any information or documents useful for considering the Report in order to provide explanations.
5. The Committee prepares a note from each meeting, and the explanations and information from the summoned persons are recorded in the minutes.
6. After completing the explanatory activities, the Committee decides to take follow-up actions or refrain from them if the Report turns out to be unfounded.
7. The Committee takes decisions by a simple majority. In case of equality of votes, the vote of the Chairman of the Committee shall prevail.
8. The Committee's findings are reported in the final report. This report should contain a concise description of the facts of the Report, information on the validity of the Report or its lack thereof, and a list of recommended follow-up actions and remedial measures.

9. As part of follow-up actions, the Committee may recommend specific corrective or disciplinary actions in relation to the employee or co-worker who committed the violation. As a follow-up, the Committee also recommends remedial measures to eliminate similar violations in the future.
10. Within 3 months from the date of confirmation of the Report, the Committee shall provide the whistleblower with feedback on planned or undertaken follow-up actions and the reasons for these actions. If the whistleblower fails to provide the whistleblower with confirmation of the Report, the deadline specified in the first sentence is counted from the expiry of 7 days from the date of submitting the Report, unless the whistleblower did not provide the contact address to which the feedback should be sent.

#### **§ 6. No Retaliation**

1. It is prohibited to take any retaliatory actions aimed at hindering the Whistleblower's work, worsening his or her working conditions, discrimination or other types of behavior constituting a manifestation of unfair treatment in connection with the Whistleblower's reporting in good faith.
2. The Committee is responsible for the confidentiality of the Report and is obliged to respond appropriately to any manifestations of retaliatory actions and disclosure of the Whistleblower's identity.
3. The whistleblower is entitled to immediately notify the Committee of retaliatory actions against him and to disclose his/her identity.
4. A whistleblower against whom retaliatory actions have been committed has the right to:
  - a) indemnity in an amount not lower than the average monthly salary in the national economy in the previous year, announced for pension purposes in the Official Journal of the Republic of Poland "Monitor Polski" by the President of the Central Statistical Office, or
  - b) compensation.
5. A person who has suffered damage due to the conscious reporting or public disclosure of false information by a Whistleblower has the right to indemnity or compensation for

violation of personal rights from the Whistleblower who made such reporting or public disclosure.

#### **§ 7. Report Register**

1. The Committee keeps a register of each Reports. The register is kept confidential, and all information regarding the Report is kept in the register for a period of 3 years after the end of the calendar year in which follow-up activities were completed or after the completion of proceedings initiated by these activities.
2. The report register contains:
  - a) report number,
  - b) the subject of violation,
  - c) personal data of the Whistleblower and the person concerned by the report, necessary to identify these persons,
  - d) Whistleblower's contact address,
  - e) date of submission of the Report,
  - f) information on follow-up actions taken.
  - g) date of completion of the case.

#### **§ 8. Personal data processing period**

The entity deletes personal data within 3 years after the end of the calendar year in which the follow-up activities were completed or after the completion of proceedings initiated by these activities.

#### **§ 9. Criminal responsibility**

1. A person who prevents or significantly hinders another person from submitting an Report shall be subject to a fine, restriction of liberty or imprisonment for up to one year. If this person uses violence, unlawful threats or deceit against another person, he or she shall be subject to the penalty of imprisonment for up to 3 years.
2. A person who undertakes retaliatory actions against a Whistleblower, a person assisting in making the Report or a person associated with the Whistleblower shall be subject to a fine, restriction of liberty or imprisonment for up to 2 years. If the person

undertaking retaliatory actions acts persistently, he or she shall be subject to the penalty of imprisonment for up to 3 years.

3. A person who, contrary to the provisions of the Act, reveals the identity of a whistleblower, a person assisting in making a report or a person associated with a whistleblower, shall be subject to a fine, restriction of liberty or imprisonment for up to one year.
4. A person who submits a Report or Public Disclosure, knowing that no violation of the law has occurred, shall be subject to a fine, restriction of liberty or imprisonment for up to 2 years.

#### **§ 10. Final provisions**

1. The entity is responsible for the currency, effectiveness and legality of this Procedure.
2. The procedure enters into force after 7 days from the date of its notification to persons performing work in the manner adopted by the Entity.
3. The Entity provides information about the Procedure to persons 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 a function or service at the commencement of recruitment or negotiations preceding the conclusion of a contract.