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**INTERNAL REPORTING PROCEDURE
IN MM KWIDZYN SP. Z O.O.**

Copy no.

Supervises:

Compliance & Administration Manager
Agnieszka Kuniec

Signature: A.Kuniec

Date: 17.09.2024

Approved:

Chairman of the Board
Filip Drofiak

Signature: F.Drofiak

Date: 17.09.2024

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USERS OF THE PROCEDURE: all organisational units

Based on the provisions of the Act on the Protection of Whistleblowers of 14 June 2024 (Journal of Laws of 2024, item 928), hereinafter referred to as the Act on the Protection of Whistleblowers, the following Internal Reporting Procedure is introduced in MM Kwidzyn sp. z o.o. (hereinafter referred to as the "Company"):

§ 1

Purpose of the Procedure

1. This Procedure sets out the rules for reporting breaches and follow- up on breaches.
2. A breach means an action or omission that is unlawful or intended to circumvent the law, concerning:
 - 1) corruption;
 - 2) public procurement;
 - 3) financial services, products and markets;
 - 4) counteracting money laundering and terrorist financing;
 - 5) product safety and compliance;
 - 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 IT systems;
 - 15) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
 - 16) the European Union single market, including public law rules on competition and state aid and corporate taxation;
 - 17) constitutional freedoms and human and civil rights – existing in relations between the individual and public authorities and not related to the areas indicated in items 1–16.
3. This Procedure does not limit the rights arising from other applicable regulations, including internal regulations applicable in the Company.

§ 2

Definitions

The terms used in the Procedure mean:

- 1) **Procedure** – this Internal Reporting Procedure;
- 2) **MM Group** – Mayr-Melnhof Karton AG and all its subsidiaries, affiliates and branch offices, including the Company;
- 3) **public authority** - the supreme and central administration bodies of the government, administration bodies of local authorities, bodies of local government units, other state bodies and other entities performing public administration tasks by operation of law, competent to take follow-up actions in the areas indicated in §1 section 2;
- 4) **Team, Whistleblowing Team** – as defined in §5;
- 5) **report; internal report** – communication of information on breaches in the Company as specified in the Procedure; each report should be as specific as possible and contain as much detailed information as possible about the facts of the case;

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- 6) **external report** – oral or written communication of information on breaches to the Ombudsman or a public authority;
- 7) **information on a breach** – means information, including reasonable suspicions, about actual or potential breaches which occurred or are very likely to occur in the Company in which the whistleblower works or has worked or participated in recruitment process or another pre-contractual negotiation stage or in another legal entity with which the whistleblower is or was in contact through his or her work of information about attempts to conceal such breaches;
- 8) **whistleblower** – a natural person who reports information about a breach acquired in the work-related context, as set out in the Procedure, including: employee, temporary employee, candidate for employment, person performing work on a basis other than employment relationship, entrepreneur, commercial proxy, shareholder, member of the Company's bodies, person performing work under the supervision and management of a contractor, subcontractor or supplier, trainee, apprentice;
- 9) **person concerned by the report** – a natural person, a legal person or an organizational unit without legal personality, to which an act grants legal capacity, who is referred to in an internal report as a person to whom the breach is attributed or with whom that person is associated;
- 10) **facilitator** – a natural person who assists the whistleblower in the reporting process in a work-related context and whose assistance should be confidential;
- 11) **person connected with a whistleblower** – a natural person who may suffer retaliation, including a colleague or person closest to the whistleblower;
- 12) **follow-up action** – any action taken by the Company to assess the accuracy of the information contained in the report and to counteract the reported breach, in particular through an investigation, initiating an inspection, prosecution, an action for recovery of funds or the closure of the report;
- 13) **retaliation** – any direct or indirect act or omission in a work-related context which is prompted by a report which breaches or may breach whistleblower's rights or causes or may cause unjustified detriment to the whistleblower, including unfounded initiation of proceedings against the whistleblower.

§ 3

Procedure for submitting internal reports

1. Internal reports should be submitted via the MM Integrity Line online platform available at the following link: <https://mmgroup.integrityline.com/> - a reporting system for which the MM Group's Internal Audit Department is responsible.
2. When submitting a report, it is recommended to create a secure mailbox (regardless of whether the report is anonymous or not). Once a secure mailbox is created, a case number will be assigned and a password needs to be selected. The case number and password will be required to access the secure mailbox to regularly check for communications regarding the report.
3. When submitting a report, the whistleblower is encouraged to provide contact details to ensure the effectiveness of the follow-up procedures and to facilitate further communication. Please note that a report preventing further contact may make it difficult or impossible to verify the breach if, for example, important supplementary information cannot be obtained.
4. A report can be submitted anonymously. In this case, the option of anonymous report submission should be selected.
5. An internal report should contain a clarification of the information reported, in particular the following information:
 - 1) date and place of the breach and/or date and place of obtaining information about the breach;
 - 2) description of the situation or circumstances of the actual breach or creating a possibility of a breach;

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- 3) indication of the entity concerned by the internal report;
- 4) identification of possible witnesses to the breach;
- 5) presenting evidence and information about the breach;
- 6) indication of the whistleblower's preferred method of return contact.

§ 4

Receipt of the internal report

1. The Internal Audit Department of the MM Group, as an external entity acting under the authorisation of the Company, is responsible for receiving reports via the Integrity Line and acknowledging the receipt of the report to the whistleblower within 7 days of receiving the internal report.
2. The internal report is then forwarded to the Whistleblowing Team for follow-up.

§ 5

Whistleblowing Team

1. The Whistleblowing Team is responsible for examining reports and carrying out follow-up actions.
2. The Team is an internal body appointed by the Company's Management Board. It consists of permanent members and, if necessary, ad hoc members appointed depending on the scope of the report.
3. If necessary, the report may be consulted with external experts in the area concerned by the report.
4. Members of the Team who are alleged to be potentially involved in the breach reported or who are connected with the whistleblower or the person concerned by the report shall not participate in the work of the Team.
5. The Team conducts follow-up activities, including verification of the internal report, further communication with the whistleblower, requesting additional information and providing feedback to the whistleblower.

§ 6

Investigation

1. An investigation is preceded by a preliminary examination of the internal report, the purpose of which is to determine whether the internal report is not manifestly false or whether it is possible to obtain the information necessary to carry out an investigation.
2. If, at the stage of preliminary examination, the Team determines that the internal report is manifestly unfounded, false or that it is impossible to obtain the information necessary to carry out an investigation, it shall decide not to initiate the investigation. The Team shall inform the whistleblower accordingly within 14 days from the date of the decision not to initiate an investigation, unless the Team decides otherwise.
3. During the investigation, in order to determine the substance and accuracy of the information about the breach reported, the Team shall take appropriate follow-up action with due diligence.
4. In particular, the Team may summon witnesses to testify and examine documentation necessary to examine an internal report.
5. After conducting the investigation, the Team shall determine whether the internal report is founded or not.
6. If the Team determines that a breach has occurred, it will recommend actions to prevent future breaches.
7. The Team shall provide feedback to the whistleblower within 3 months from the date of confirmation of receipt of the internal report, unless the whistleblower failed to provide a contact address to which the feedback should be forwarded or failed to create a secure mailbox.

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8. The feedback includes information on whether or not the occurrence of a breach has been determined and on any measures that have been or will be applied in response to the identified breach.
9. The information reported and follow-up is confidential. Unauthorised persons will not be granted access to the information concerned. The confidentiality of the identity of the whistleblower, the person concerned by the report and the third party indicated in the report shall be protected.

§ 7

Retaliation

1. A whistleblower shall be protected and be subject to a prohibition of retaliation from the moment the report is submitted, provided that he or she had reasonable grounds to believe that the information reported was true at the time the report was submitted and that it constitutes information about a breach.
4. The provisions on protection and prohibition of retaliation referred to in section 1 shall apply, respectively, to: a facilitator and a person connected with the whistleblower.

§ 8

Liability for false reporting

1. Reports may only be made in good faith.
2. If it is established, as a result of the preliminary examination of the report or during the investigation, that the report contains a deliberately false statement or conceals the truth, the reporting person who is an employee may be held liable for disciplinary action under the provisions of the Labour Code. Such conduct may also be classified as a serious breach of basic employee duties and, as such, result in termination of the employment contract without notice.
3. Regardless of the consequences indicated in section 2 above, a reporting person who deliberately reports false irregularities may be held criminally liable under the relevant regulations.

§ 9

Personal data

1. The Company is the controller of the personal data of the whistleblower, the person concerned by the report, the facilitator and the person connected with the whistleblower. The MM Group Internal Audit Department, acting as an external entity receiving reports, receives personal data in order to process the report as a processor.
2. The information obligation regarding the processing of personal data constitutes Annex 1 to this Procedure. A change in the information obligation does not require a change to the Procedure.
3. The whistleblower's personal data and other data allowing his/her identity to be established shall not be disclosed to unauthorised persons, unless with the whistleblower's express consent. The consent form constitutes Annex 2 to the Procedure. A change of the consent form does not require a change to the Procedure.
4. The consent referred to in section 3 is not required where disclosure is a necessary and proportionate obligation imposed by law in connection with investigations conducted by public authorities or pre-trial, preliminary or judicial proceedings conducted by courts, including to safeguard the rights of defence of the persons concerned by the report.

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§ 10

External reporting

1. The whistleblower may make an external report to the Ombudsman or a public authority without following the Procedure.

§ 11

Final provisions

1. The Procedure was established after consultation with company trade unions.
2. The Procedure comes into force after 7 days from the date of its announcement in the manner accepted in the Company to the persons performing work.

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DATA PROTECTION INFORMATION

Information clause for persons whose data is processed in connection with a report submitted by a whistleblower:

This clause is addressed to persons whose data are processed in connection with a report submitted under the Act of 14 June 2024 on the protection of whistleblowers (hereinafter referred to as the "Act") and the Internal Reporting Procedure in force at the Controller, including: whistleblowers, persons concerned by the report, facilitators, persons connected to the whistleblower, witnesses or other persons whose personal data are processed in connection with the report.

In accordance with Article 13 or 14 of Regulation 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation, hereinafter referred to as "GDPR"), we inform you that:

1. The controller of your personal data ("Controller") is the company of the MM Group with its registered office in Poland to which the report is submitted. If a report is submitted to our Polish company, this company is solely responsible for the processing of personal data. MM Service GmbH, Brahmplatz 6, 1040 Vienna, Austria, will only act as a processor for this company. The technical implementation of the whistleblowing system is carried out by EQS Group AG, Karlstraße 47, 80333 Munich, Germany. The application will only be examined and processed by our Polish company. The data controller within the meaning of the data protection regulations is therefore the company to which you submit your report. The information obligation will be met locally by our Polish company.
2. Additionally, due to the specific responsibility under personal data protection regulations, we would like to provide you with the contact details of the companies located in Poland:
 - **MM Kwidzyn sp. z o. o.** with its registered office in 82-500 Kwidzyn, Lotnicza 1,
 - **Przedsiębiorstwo Produkcyjno-Handlowe "Tor-Pal" Sp. z o.o.** with its registered office in 82-500 Kwidzyn, Lotnicza 1/2
 - **MM Shared Services sp. z o.o.** with its registered office in 31-503 Kraków, Lubicz 23A
 - **MM Board Polska sp. z o.o.** with its registered office in 61-730 Poznań, Młyńska12/314
 - **MMP Premium Polska sp. z o.o.** with its registered office in 85-880 Bydgoszcz, Toruńska 149A
 - **MMP Neupack Polska sp. z o.o.** with its registered office in 85-846 Bydgoszcz, Równa 2
 - **MM Packaging Polska sp. z o.o.** with its registered office in 05-420 Józefów, Orzeszkowej 5
 - **MM Lublin sp. z o.o.** with its registered office in 20-210 Lublin, Tokarska 25
 - **MM Labels Lublin sp. z o.o.** with its registered office in 20-210 Lublin, Tokarska 9
 - **Boxes Prestige Poland sp. z o.o.** with its registered office in 20-210 Lublin, Tokarska 25
3. The Controller has appointed a Group Data Protection Officer who can be contacted via e-mail: privacy@mm.group or by phone: +43 (0)1 50136 91275.
4. Your data come from you or were provided by a whistleblower or another person during the activities related to receiving the report or taking follow-up actions. If your data were obtained from a whistleblower, information about the source of the data will be provided to you only where the whistleblower has consented to the disclosure of his or her identity or does not meet the conditions referred to in Article 6 of the Act.

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5. Your personal data will be processed for the purpose of receiving a whistleblower’s report or taking follow-up action in connection with a report received, on the following legal bases:
 - in connection with the implementation of the Controller’s obligations under the Act on the protection of whistleblowers of 14 June 2024 - Article 6 paragraph 1 letter c of the GDPR;
 - in the case of processing special categories of data - Article 9 paragraph 2 letter g of the GDPR;
 - in the event of disclosing the identity of the whistleblower based on the whistleblower's freely given consent - Article 6 paragraph 1 letter a of the GDPR.
6. Access to your personal data, while maintaining all guarantees ensuring the security of the data provided, will be granted to: authorized employees of the Controller, entities to which the Controller has made available or entrusted personal data, including the entity authorized by the Controller to receive reports, providers of IT, legal and/or advisory services, as well as public authorities competent to take follow-up action.
7. Some recipients of personal data may be established in countries that are not part of the European Economic Area (“EEA”). Unless the European Commission has issued an adequacy decision on the data protection in the recipient country, we primarily use binding EU standard contractual clauses to ensure an adequate level of data protection or appropriate data protection guarantees and the protection of personal data. We make every effort to protect the personal data we collect using appropriate technical and organizational measures.
8. Your personal data processed in connection with the receipt of a report or taking follow-up action shall be stored for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the completion of the proceedings initiated by these actions. Personal data that are not relevant to the handling of reports are not collected, and in the event of accidental collection, they are immediately deleted. These personal data shall be deleted within 14 days from the moment it is determined that they are not relevant to the case.
9. You have the right to request access to and rectification or erasure of your personal data or restriction of processing. In the case of processing based on you consent, you have the right to withdraw your consent at any time without affecting the lawfulness of processing based on the consent before its withdrawal. If you have any questions regarding your rights, please contact us using the contact details provided in points 2 or 3 above.
10. You have the right to lodge a complaint about the manner of processing by the administrator to the President of the Personal Data Protection Office.
11. Providing data is voluntary in the case of a whistleblower but may impede further communication or the provision of important information which will affect the verification of whether a breach of the law has occurred.
12. Your personal data are not subject to automated decision-making, including profiling.

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CONSENT TO DISCLOSE THE IDENTITY OF THE WHISTLEBLOWER

.....
Name and surname

I agree I do not agree

to disclose my personal data enabling persons not authorized by MM Kwidzyn sp. z o. o. (Controller) to establish my identity.

I understand that **giving consent is entirely voluntary** and that I can withdraw it at any time by contacting the Controller at ul. Lotnicza 1, 82-500 Kwidzyn, e-mail privacy@mm.group, with a note "Withdrawal of consent". I understand that the withdrawal of my consent will not affect the lawfulness of previous data processing operations that were based on my previously given consent.

I declare that:

- **I understand that an internal report may be submitted and examined without this consent;**
- the consent given does not apply to situations where disclosure is a necessary and proportionate obligation imposed by law in connection with investigations conducted by public authorities or pre-trial or judicial proceedings conducted by courts, including to safeguard the rights of defence of the persons concerned by the report;
- I understand that if I consent to the disclosure of my identity to persons unauthorized by MM Kwidzyn sp. z o. o., the data may be made available to persons unauthorized by the Controller, in particular to persons indicated in the report or persons concerned by the report (when fulfilling the information obligation under Art. 14 of the GDPR or when exercising the right of such persons to access their personal data under Art. 15 of the GDPR);
- I have read the information clause for persons whose data are processed in connection with the report submitted by the whistleblower, which constitutes an annex to the Internal Reporting Procedure in force at MM Kwidzyn sp. z o. o.

.....
(Date, signature)