

PROCEDURE ON INTERNAL BREACHES REPORTING AND FOLLOW – UP ACTIONS FOR JTI POLSKA

adopted by JTI Polska Sp. z o.o. with its registered office in Stary Gostków

(hereinafter referred to as "JTI Polska" or the "Company")

effective from 2 October 2024

The Procedure on internal breaches reporting and follow – up actions for JTI Polska (hereafter: "Procedure") was adopted in connection with Articles 24 and 25 of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws No. 2024, item 928). The procedure sets out the rules for reporting locally unlawful acts or omissions or those intended to circumvent the law at JTI Poland, as well as for taking follow-up action in accordance with the Act.

The acceptance of whistleblowing is an element of sound and safe management at JTI Poland and serves to increase the effectiveness of detecting irregularities and taking action to address them and mitigate risk at all organisational levels. JTI Poland provides the opportunity to report violations of law and other irregularities in accordance with JTI Poland's policies and rules, including but not limited to the Code of Conduct and the JTI Group's whistleblowing procedure via the Your Voice channel available at the following address: [SpeakUp](#) (hereinafter: "Your Voice"). **This procedure does not replace the above-mentioned rules, including the possibility of reporting via Your Voice, but is an additional, independent regulation applicable to the reporting of violations listed in §2 of the Procedure, and the reporting party has the right to choose the corresponding reporting channel.**

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§1. Definitions

1. **Notification** - the transmission of Information on violations made through the Notification Channels indicated in the Procedure;
2. **Information on violations** - information, including reasonable suspicions, on actual or potential violations of the law that have occurred or are likely to occur at:
 - a) JTI Polska, of which the Whistleblower obtained knowledge by participating in the recruitment process or in other pre-contract negotiations, by providing work or services,
 - b) another legal entity with which the Whistleblower is or has been in contact in a work-related context,and about attempts to conceal such violations of the law;
3. **Whistleblower** - a natural person (within the meaning of § 3 of the Procedure) making a Notification of a violation (within the meaning of § 2 of the Procedure) who had reasonable grounds to believe that the information that was the subject of the Notification was true at the time the Notification was made and that it constituted information on a violation of the law;
4. **Person to whom the Notification relates** - the natural person, legal entity or organisational unit without legal personality to which the Act confers legal capacity, referred to in the Notification as the person to whom the violation is attributed or the person, related to the person to whom the violation is attributed;
5. **Internal Notification** - transmission of Information on violations to the Company;
6. **External Notification** - transmission of Information on violations to the competent authorities;
7. **Notification Channel** - means the technical and organisational arrangements for making an Internal Notification as indicated in the Procedure;
8. **Follow-up** - means any action taken to assess the veracity of the information provided in the Internal Notification and, where appropriate, to address the violation that is the subject of the Internal Notification, including investigation;
9. **Retaliation** - any direct or indirect act or omission that occurs in a work-related context, is caused by Internal or External Notifications or public disclosure, and that violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause unwarranted harm to the Whistleblower, including the unwarranted initiation of proceedings against the Whistleblower;
10. **Act** - means the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws No. 2024, item 928).

§2. What can be reported

1. For the purposes of this Procedure, an violation is an act or omission that is unlawful or intended to circumvent the law relating to:
 - i. corruption;
 - ii. public procurement;
 - iii. financial services, products and markets;
 - iv. prevention of money laundering and terrorist financing;
 - v. product safety and compliance;
 - vi. transport security;

- vii. environmental protection;
 - viii. radiological protection and nuclear safety;
 - ix. food and feed safety;
 - x. animal health and welfare;
 - xi. public health;
 - xii. consumer protection;
 - xiii. privacy and data protection;
 - xiv. security of ICT networks and systems;
 - xv. the financial interests of the State Treasury of the Republic of Poland, the local government unit and the European Union;
 - xvi. the internal market of the European Union, including public law competition and state aid rules and corporate taxation;
 - xvii. constitutional freedoms and human and civil rights occurring in the individual's relations with public authorities and not related to the areas indicated above.
2. A Notification may concern a reasonable suspicion of an actual or potential violation of the law that has occurred or is likely to occur.
 3. Internal Notifications not covered by this Procedure (i.e. relating to violations other than those listed in paragraph 1 above) will be accepted and dealt with in accordance with and through the Your Voice channel. In the case of such Notifications, the provisions of this Procedure, as well as the provisions of the Act and the special rules of protection of the Whistleblower arising therefrom, will not apply.
 4. The Company will not recognise anonymous Internal Notifications if they relate to the violation of the law mentioned in paragraph 1 above. Anonymous Notifications can be made through the Your Voice channel.

§3. Who can make an Internal Notification

1. Pursuant to this Procedure, Internal Notifications may be made by natural persons who have information on a violation in connection with the provision of work or services to JTI Polska, regardless of their position, form of employment or cooperation, including, in particular, employees, temporary employees, persons delegated to work, employed on the basis of a civil law contract, trainees, volunteers, apprentices, proxies, partners, members of the body of a legal person or organisational unit without legal personality, suppliers, persons performing work under the supervision and management of a supplier or subcontractor. The above also includes Notifications of violations of the law in a work-related context of which these persons became aware before or after they entered into an employment or other legal relationship forming the basis for the provision of work or services or the exercise of functions in or for a legal entity.

§4. Persons authorised to receive Notifications

1. The persons authorised to receive Internal Notifications are the Legal Director Poland Country and the Legal Director GSC.
2. The person authorised to receive Internal Notifications shall exercise overall supervision over the receipt of Internal Notifications and shall follow up with due diligence, in an independent and impartial manner.

§5. Notification channels

1. Notifications can be made through the following channels:

- a. orally - in a face-to-face meeting with the Legal Director Poland Country or the Legal Director GSC;
 - b. by sending an e-mail to the following address:
zgloszenieszenysgnalista@jti.com.
2. The meeting referred to in paragraph 1(a) shall take place within 14 days of receipt of the request to hold it. The request for a meeting shall be submitted in the form referred to in paragraph 1(b) .
3. A Notification drawn up in the form referred to in paragraph 1(a) shall, with the consent of the Whistleblower, be documented in the form of:
 - a. a searchable recording of the conversation, or
 - b. minutes of the meeting reproducing its exact proceedings.
4. In the cases referred to in paragraph 3(b) above, the Whistleblower may check, correct and approve the minutes by signing them.

§6. Scope of data in the Internal Notification

1. The Whistleblower should include the following information in the Internal Notification:
 - a. the name of the Whistleblower;
 - b. the correspondence address or e-mail address for contacting the Whistleblower;
 - c. the date and place of the potential violation;
 - d. a description of the specific situation or circumstances giving rise to the possibility of an violation;
 - e. the manner in which the Whistleblower obtained knowledge of the potential violation;
 - f. identification of the Person to whom the Notification relates;
 - g. the identification of a possible victim;
 - h. identification of possible witnesses to the violation;
 - i. identify all evidence and information available to the Whistleblower that may be helpful in the process of dealing with the Notification;
 - j. an indication of the preferred method of feedback.
2. The Whistleblower may select in the Internal Notification the person authorised to accept the Internal Notification from among the persons indicated in § 4(1).

§7. Acceptance of the Notification and follow-up

1. Upon receipt of a Notification, Legal Director Poland Country or the Legal Director GSC shall take steps to assess the veracity of the information contained in the Notification, including verification of the Notification and further communication with the Whistleblower, including, if warranted, requesting additional information regarding the Notification and providing feedback regarding the Notification. If a person authorised to accept an Internal Notification is not indicated in the Notification, the Legal Director Poland Country and the Legal Director GSC shall agree between themselves on the person accepting the Notification. In the absence of the Legal Director Poland Country or the Legal Director GSC, their mutual substitution is assumed.
2. The Whistleblower will receive, within 7 days of making the Notification, an acknowledgement of the Notification, unless the Whistleblower has not indicated a contact address to which such acknowledgement should be forwarded. In the case of a Notification which does not include Information on violation within the scope indicated in § 2(1), the Legal Director Poland Country or the Legal Director GSC will inform the Whistleblower that the Notification should be made in accordance with the rules referred to in §2(3) of the Procedure.

3. The Legal Director Poland Country or the Legal Director GSC may decide not to conduct an investigation if it is clear from the content of the Notification that it is indisputably false or it is impossible to obtain the information necessary for the investigation.
4. The Legal Director Poland Country or the Legal Director GSC may decide to carry out follow-up actions, including an investigation on their own or, depending on the subject of the Notification, involve representatives of the Company's organisational units for this purpose, including in particular: the Finance Director or the Factory Finance Director or the People & Culture Director or the EHS Director or the Sales Director. The follow-up investigator will, in addition, be able to select internal or external experts, consultants and investigators, to participate in the investigation of the Internal Notification, including the conduct of the investigation and the preparation of the report on the investigation, by giving these persons written authorisation in accordance with section 27(2) of the Act. Where the Notification relates to persons mentioned in this paragraph 4 (including the person identified as a witness), that person will be excluded from the investigation of the Internal Notification.
5. The Legal Director Poland Country or the Legal Director GSC shall provide feedback to the Whistleblower (i.e. information on the follow-up action planned or taken and the reasons for such action) no later than 3 months after the acknowledgement of the Notification or, if no acknowledgement of the Notification is provided, within 3 months of the expiry of 7 days after the Notification.
6. After an investigation, the Legal Director Poland Country or the Legal Director GSC shall assess the validity of the Notification. In the case of a substantiated Notification, the Legal Director Poland Country or the Legal Director GSC, on their own or in consultation with / after consultation with representatives of the Company's organisational units, appropriate in the opinion of the Legal Director Poland Country or the Legal Director GSC due to the subject matter of the Notification, shall make recommendations to the President of the Management Board of JTI Polska on appropriate corrective or disciplinary actions with respect to the Person violating the law or recommendations aimed at eliminating and preventing the identified and identical or similar violations as described in the Notification in the future.
7. In the event of a negative verification of the Notification, Legal Director Poland Country or the Legal Director GSC may recommend actions to eliminate other irregularities in the Company that were identified during the investigation.
8. The President of the Management Board of JTI Poland is not bound by the recommendations of the Legal Director Poland Country or the Legal Director GSC.

§8. Internal Notification Register

1. JTI Poland maintains a register of Internal Notifications. The Legal Director Poland Country and the Legal Director GSC are responsible for maintaining the Notification register.
2. The Notification register includes:
 - a. the number of the Notification;
 - b. the subject of the violation;
 - c. the personal data of the Whistleblower and of the Person to whom the Notification relates, necessary to identify them;
 - d. the Whistleblower's contact address;
 - e. the date of the Internal Notification;

- f. information on follow-up actions taken;
 - g. the date of completion of the case.
3. The Notification register is kept confidential. The personal data and documents related to the Notification are kept for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the proceedings initiated by these actions have been completed or after the Notification has been transmitted to the public authority competent to take follow-up action.

§9. Confidentiality and personal data

1. The Company shall protect the confidentiality of the identity of the Whistleblower and any other information from which the Whistleblower's identity can be directly or indirectly identified.
2. The first paragraph shall not apply to the extent that it concerns the disclosure of the Whistleblower's personal data if:
 - a. the Whistleblower has given his or her express consent to their disclosure;
 - b. disclosure is a necessary and proportionate obligation under generally applicable law in the context of investigations, prosecutions or judicial proceedings carried out by public authorities or courts respectively
3. The first paragraph shall apply mutatis mutandis to the Persons to which the Notification relates and to the third party indicated in the Notification.
4. Personal data that is not relevant to the investigation of the Notification shall not be collected and, if inadvertently collected, shall be deleted within 14 days of the determination that it is not relevant to the case.
5. Detailed rules regarding the processing of personal data are contained in the Privacy Policy concerning the internal notification of violations and follow-up at JTI Poland, attached to this Procedure.

§10. External Notifications

1. Notifications of violations of the law may be made externally to the Commissioner for Human Rights or other competent public authority.
2. A Notification made to the Commissioner for Human Rights or a public authority otherwise than by means of an Internal Notification does not result in depriving the Whistleblower of the protection guaranteed by the Act.
3. The aim of JTI Poland is to increase the effectiveness of detecting irregularities and taking effective action to eliminate them and to effectively manage risk, as well as to increase trust among employees and business partners, hence the Company encourages the use of the Procedure, when there is an opportunity to remedy a breach of law within the Company's structure.

§11. Prohibition of Retaliation

1. Retaliation against the Whistleblower, as well as persons assisting in making the Notification and persons associated with the Whistleblower, including threats and attempts at Retaliation, is prohibited. A person taking retaliatory action is subject to disciplinary responsibility. According to Article 55 of the Act, a person who engages in retaliatory actions is liable to a fine, limitation of liability or imprisonment for up to two years, and in the case of persistent actions, imprisonment for up to three years.

2. A Whistleblower who makes a Notification in bad faith, i.e. knowing that a violation of the law has not occurred, is not subject to the protection of the Procedure and the Act and may be subject to the resulting disciplinary or civil liability.
3. It is prohibited to knowingly submit false Notifications. According to Article 57 of the Act, a person who reports false information is liable to a fine, restriction of freedom or imprisonment for up to two years.

§12. Final provisions

1. The procedure was adopted as set out in the Management Board's resolution of 25.09.2024.
2. The procedure enters into force 7 days after it has been communicated to JTI Poland Employees in the manner adopted at JTI Poland, i.e. as of 02.10.2024.
3. The procedure is available on the website at <https://do.jti.pl/sygnalisci.pdf>.

Privacy Policy concerning the internal notification of violations and follow-up at JTI Poland

This Privacy Policy contains information on the processing of personal data of:

- a. the Whistleblower,
- b. the Person to whom the Notification relates;
- c. the Third Party.

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I. Information on the processing of the Whistleblower's personal data

1. Data Controller

JTI Polska Sp. z o.o. Stary Gostków 42, 99-220 Wartkowice ("**We**" or "**JTI Polska**"), as a data controller, collects your Personal Data contained in the Notification of a violation made in accordance with the Procedure on internal breaches reporting and follow – up actions for JTI Polska ("**Procedure**"), i.e. depending on the data you provided: the name, signature, contact details, job title and other relevant data contained in the Notification ("**Personal Data**").

2. The purposes of the processing

We collect and process your Personal Data solely for the following purposes:

- a. to receive the Notification, verify it and carry out the follow-up described in the Procedure;
- b. to provide you with confirmation and feedback in accordance with the Procedure.

3. Legal basis for the processing

- a. We collect and process your Personal Data on the basis of Article 6(1)(c) GDPR, which means that the processing of Personal Data is necessary to fulfil the legal obligations under the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws No. 2024, item 928), (hereinafter: "Whistleblowers Act").
- b. With regard to disclosure of your Personal Data to entities other than those authorised in accordance with the Regulations, we collect and process your Personal Data on the basis of Article 6(1)(a) GDPR, i.e. the consent you have given. You have the right to withdraw your consent at any time. The withdrawal of consent shall not affect the lawfulness of processing based on it before withdrawal.

4. The recipients of Personal Data

Your data may be transferred to public authorities, to the extent and for the purposes arising from the law, in connection with the fulfilment of the Administrator's legal obligations, in particular those arising from the Whistleblowers Act. Furthermore, the recipients of your personal data may be:

- a. entities providing software and tools used by the Administrator,
- b. entities providing electronic mail,
- c. companies providing courier and postal services.

5. Transfer of Personal Data to a third country

Processing of your personal data may be entrusted to a JTI Group company based in Switzerland (i.e. outside the EEA). The European Commission issued a decision on the adequate level of protection for Personal Data in relation to that country (the Commission Decision of 26 July 2000). The recipient has implemented appropriate and relevant safeguards to protect your Personal Data. You have the right to obtain a copy of your Personal Data.

6. Retention of Personal Data

Your Personal Data will be retained for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the proceedings initiated by these actions have been concluded or after the Notification has been transmitted to the public authority competent to take follow-up action.

7. Your rights

You have several rights in relation to your Personal Data is used:

- a. **Right of access**
- b. **Right of rectification**
- c. **Right to erasure of data**
- d. **Right to restrict our use of your Personal Data**
- e. **Right to lodge a complaint with** the President of the Office for the Protection of Personal Data, located at 2 Stawki Street, 00-193 Warsaw (www.uodo.gov.pl).

The contact form for data processing can be found at: www.do.jti.pl

8. Processing of Personal Data by automated means

Personal data will not be processed by automated means.

9. Data Protection Officer

If you have any questions or concerns about the processing of your Personal Data, please contact our Data Protection Officer at iod@jti.com

- 10.** The provision of Personal Data is required in order to make a Notification of a violation. The procedure does not provide for an anonymous form of Notification. If you provide your Personal Data in your Notification it shall be subject to processing in accordance with this Notice on the processing of personal data of the Whistleblower.

II. Information on the processing of Personal Data of the Person to whom the Notification relates

1. Data Controller

JTI Polska Sp. z o.o. Stary Gostków 42, 99-220 Wartkowice, ("**We**" or "**JTI Polska**"), as a data controller, collects your Personal Data contained in your Notification of a violation made in accordance with the Procedure on internal breaches reporting and follow – up actions for JTI Polska ("**Procedure**") or obtained during the verification of your Notification and follow-up, i.e., depending on the data provided in your Notification: the name, contact details, job title and other relevant data contained in the Notification ("**Personal Data**").

2. Source of your Data

We have obtained your Personal Data from the Notifying Person who included it in the Notification sent in accordance with the Procedure or in the course of the follow-up.

3. The purposes of the processing

We collect and process your Personal Data solely for the following purposes:

- a) to verify the Notification and carry out the follow-up described in the Procedure;

- b) to determine whether you have committed a breach and consequently potentially take follow-up action in accordance with the Procedure.

4. Legal basis for the processing

- a) We collect and process your Personal Data on the basis of Article 6(1)(c) GDPR, which means that the processing of Personal Data is necessary to fulfil legal obligations under the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws No. 2024, item 928), (hereinafter: "Whistleblowers Act").
- b) We also collect and process your Personal Data on the basis of Article 6(1)(f) GDPR, which means the processing of Personal Data due to the legitimate interest of the controller. The legitimate interest is to ensure compliance with the law and JTI Poland's internal regulations and policies and to prevent violations of the law that could result in JTI Poland's liability,
- c) We collect and process your Personal Data on the basis of Article 9(2)(b) GDPR, which means that the processing of Personal Data is necessary for the fulfilment of obligations and the exercise of specific rights by the controller or the data subject in the field of employment law,
- d) We collect and process your Personal Data on the basis of Article 9(2)(g) GDPR which means that the processing of Personal Data is necessary for reasons of compelling public interest, on the basis of the Law of 14 June 2024 on the protection of whistleblowers, which are proportionate to the stated purpose, do not prejudice the essence of the right to data protection and provide for adequate and specific measures to protect the fundamental rights and interests of the data subject.

5. The recipients of Personal Data

Your data may be transferred to public authorities, to the extent and for the purposes arising from the law, in connection with the fulfilment of the Administrator's legal obligations, in particular those arising from the Whistleblowers Act. Furthermore, the recipients of your personal data may be:

- a. entities providing software and tools used by the Administrator,
- b. entities providing electronic mail,
- c. companies providing courier and postal services.

6. Transfer of Personal Data to a third country

Processing of your personal data may be entrusted to a JTI Group company based in Switzerland (i.e. outside the EEA). The European Commission issued a decision on the adequate level of protection for Personal Data in relation to that country (the Commission Decision of 26 July 2000). The recipient has implemented appropriate and relevant safeguards to protect your Personal Data. You have the right to obtain a copy of your Personal Data.

7. Retention of Personal Data

Your Personal Data will be retained for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the proceedings initiated by these actions have been concluded or after the Notification has been transmitted to the public authority competent to take follow-up action.

8. Your rights

You have several rights in relation to your Personal Data is used:

- a. **Right of access**
- b. **Right of rectification**
- c. **Right to erasure of data**
- d. **Right to restrict our use of your Personal Data**
- e. **Right to object**
- f. **Right to lodge a complain** to the President of the Office for the Protection of Personal Data, located at 2 Stawki Street, 00-193 Warsaw (www.uodo.gov.pl).

The data processing contact form can be found at: www.do.jti.pl

9. Processing of Personal Data by automated means

Personal data will not be processed by automated means.

10. Data Protection Officer

If you have any questions or concerns about the processing of your Personal Data, please contact our Data Protection Officer at iod@jti.com

III. Information on the processing of a Third Party's personal data.

1. Data Controller

JTI Polska Sp. z o.o. Stary Gostków 42, 99-220 Wartkowice ("**We**" or "**JTI Polska**"), as a data controller, collects your Personal Data contained in the Notification of a violation made in accordance with the Procedure on internal breaches reporting and follow – up actions for JTI Polska ("**Procedure**"), i.e. depending on the data provided: the name, signature, contact details, job title and other relevant data contained in the Notification ("**Personal Data**").

2. The purposes of the processing

We collect and process your Personal Data solely for the following purposes:

- a. to receive the Notification, verify it and carry out the follow-up described in the Procedure;

3. Legal basis for the processing

- a. We collect and process your Personal Data on the basis of Article 6(1)(c) GDPR, which means that the processing of Personal Data is necessary to fulfil the legal obligations under the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws No. 2024, item 928), (hereinafter: "Whistleblowers Act").

4. The recipients of Personal Data

Your data may be transferred to public authorities, to the extent and for the purposes arising from the law, in connection with the fulfilment of the Administrator's legal obligations, in particular those arising from the Whistleblowers Act. Furthermore, the recipients of your personal data may be:

- a. entities providing software and tools used by the Administrator,
- b. entities providing electronic mail,
- c. companies providing courier and postal services.

5. Transfer of Personal Data to a third country

Processing of your personal data may be entrusted to a JTI Group company based in Switzerland (i.e. outside the EEA). The European Commission issued a decision on the adequate level of protection for Personal Data in relation to that country (the Commission Decision of 26 July 2000). The recipient has implemented appropriate and relevant safeguards to protect your Personal Data. You have the right to obtain a copy of your Personal Data.

6. Retention of Personal Data

Your Personal Data will be retained for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the proceedings initiated by these actions have been concluded or after the Notification has been transmitted to the public authority competent to take follow-up action.

7. Your rights

You have several rights in relation to your Personal Data is used:

- a. **Right of access**
- b. **Right of rectification**
- c. **Right to erasure of data**
- d. **Right to restrict our use of your Personal Data**
- e. **Right to lodge a complaint with** the President of the Office for the Protection of Personal Data, located at 2 Stawki Street, 00-193 Warsaw (www.uodo.gov.pl).

The contact form for data processing can be found at: www.do.jti.pl

8. Processing of Personal Data by automated means

Personal data will not be processed by automated means.

9. Data Protection Officer

If you have any questions or concerns about the principles of personal data processing, please contact our Data Protection Officer at iod@jti.com

IV. Cookies

The website on which the Procedure on internal breaches reporting and follow – up actions for JTI Polska is published, together with this Policy, uses cookies for statistical purposes and for the operation of the Google reCAPTCHA service in order to ensure the correct functioning of the website and to protect against fraud. By continuing to use the site, you agree to their use.

V. Final provisions

JTI Poland reserves the right to make changes to the Privacy Policy. The date of the last update will be indicated in this section IV. This document is effective as of 02.10.2024.