

Tetra Pak

Whistleblowing Reporting Procedure

Owner: Tetra Pak Processing Equipment Sp. z o.o.

Valid from: 2025-11-01

1. This document supports

This document supports the Tetra Laval Group's Code of Business Conduct and the Tetra Pak Workplace Conduct Policy

2. Intruduction

1. Pursuant to the Polish Whistleblower Protection Act of 14 June 2024 (Journal of Laws item 928) (hereinafter referred to as the "Act") this Reporting Procedure is established for Tetra Pak Processing Equipment Sp. z o.o. for internal and external reporting of legal violations.
2. The receipt of reports concerning legal violations is an essential element of sound and responsible management at Tetra Pak Processing Equipment Sp. z o.o. It aims to enhance the effectiveness of detection irregularities, taking corrective actions to eliminate them, and mitigating risks at all organizational levels.
3. This Reporting Procedure was established following consultation with an employee representative selected in accordance with the procedure in force at Tetra Pak Processing Equipment Sp. z o.o.
4. In matters not explicitly covered by this Reporting Procedure, the Act shall apply.

3. Definitions

'Whistleblower' means any natural person who reports or publicly discloses a work related legal violation, regardless of their position, form of employment, or collaboration. This includes employees, contractors, entrepreneur, proxies, shareholders or partners, members of legal entities or an organizational unit without legal personality, persons working under the

supervision and direction of a contractor, subcontractor or supplier (including under civil law contracts), as well as interns, volunteers, and apprentices.

4. Submission of Reports

1. Whistleblowing can be submitted verbally during a face-to-face meeting or in writing using the following reporting channels:
 - a) Through the Tetra Laval Whistle Blowing Platform;
 - b) By contacting:
 - ✓ Corporate Governance Officer – Anders Hellstrom
Anders.Hellstrom@tetrapak.com (+46 46361974), 2 Ruben Rausing's gate, 22355 Lund, Sweden,
 - ✓ Head of Internal Audit of Tetra Laval Group - Meghna Poojary
Meghna.Poojary@tetralaval.com 70, Av. General Guisan, 1009 Pully, Switzerland,
 - ✓ Financial Director of Tetra Pak Processing Equipment Sp. z o.o. - Robert Szarek
Robert.Szarek@tetrapak.com (+48 896796226) , Tomaszkowo, ul. Gietrzwałdzka 20, 11-034 Stawiguda.
2. With the Whistleblower's consent, the verbal notification will be documented in one of the following forms:
 - a) A recording of the conversation that is searchable or;
 - b) A transcript of the conversation or;
 - c) Minutes of the conversation.
3. If the Whistleblower consents to the documentation of the oral report, they may review and amend, and approve the transcript or minutes by signing them.
4. Reports must be made only in good faith.
5. The receipt of the report will be confirmed to the Whistleblower within 7 days. The report will be duly followed up, and feedback will be provided to the Whistleblower within 3 months of confirmation.
6. If an investigation reveals that the report was intentionally false or that the truth was deliberately withheld, the Whistleblower may be held liable for penalties as outlined in the provisions of the Labour Code. In the case of a civil law contract, providing false information may lead to termination of the contract and cessation of cooperation.
7. A person who knowingly submits false information or conceals the truth will not be entitled to the protection afforded to Whistleblowers.
8. The Whistleblower may submit reports anonymously.

5. Infringements to be Reported

1. A legal violation refers to an act or omission that is unlawful or intended to circumvent the law.
2. Reports submitted by the Whistleblower may, inter alia, involve illegal activities concerning corruption, public procurement, financial reporting, money laundering, product safety and compliance, transport safety, environmental protection, food and feed safety, public health, consumer protection, protection of privacy and personal data, security of network and information systems, internal market of the European Union, including public-law rules of competition and state aid, and taxation of legal persons, etc.
3. The report may concern a reasonable suspicion of an existing or potential legal violation that has occurred or is likely to occur in employers' organization.

6. Prohibition of Retaliation

Retaliation, attempted retaliation or threat of retaliation are prohibited.

7. Personal Data

Personal data collected under this Procedure will be processed for the purpose of receiving, assessing, and following up on reports. Data will be accessed only by authorized persons, and disclosed only with the individual's consent or as legally required, and retained only as long as necessary, but for at least three years after the end of the calendar year in which the investigation and any related actions were completed. Data subjects have the right to access, correct, delete, or restrict the processing of their data, and to lodge a complaint with the data protection authority. To know more about how Tetra Pak processes personal data and how to exercise your rights, please refer to the [Tetra Pak Privacy Notice](#).

8. Reporting Register

Tetra Pak Processing Equipment Sp. z o.o. will maintain a record of all reports, which will be kept confidential to the extent permitted by law.

9. Information on External Reporting

In any case, notification may also be made directly to the Ombudsman or a public authority, in particular when:

- No follow-up was given within the deadline for providing feedback or no feedback has been provided.
- The Whistleblower has reasonable grounds to believe that the legal violation may constitute a direct or manifest threat to the public interest, particularly when there is a risk of irreparable damage.
- Internal reporting will expose the Whistleblower to retaliation.
- Internal reporting is unlikely to be effective in counteracting the legal violation by the employer due to special circumstances.

10. Final provisions

1. Tetra Pak Processing Equipment Sp. z o.o. is responsible for ensuring the effectiveness of this Reporting Procedure, in alignment with existing Policies and Procedures, particularly the Tetra Laval Group's Code of Business Conduct and the Tetra Pak Workplace Conduct Policy.
2. This Reporting Procedure will be published on Tetra Pak Processing Equipment Sp. z o.o.'s website at:
<https://www.tetrapak.com/en-pl/about-tetra-pak/who-we-are/tetra-pak-w-polsce/tetra-pak-processing-equipment-w-tomaszkowie>.