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Based on Article 9(14) of the Whistleblower Protection Act (Official Gazette of the Republic of Slovenia, No. 16/2023, hereinafter: ZZPri) and the Employment Relationships Act (ZDR-1), the following is adopted:

PROTECTION OF REPORTING PERSONS

1 GENERAL PROVISIONS

1. Article

Purpose

The purpose of this Rulebook on the Protection of Reporting Persons (hereinafter: the “Rulebook”) is to establish an internal reporting channel for violations of applicable regulations, which individuals became aware of in the work environment, and to provide for their handling, as well as the protection of individuals who report such violations (hereinafter: “reporting persons”). The terms used in this Rulebook shall have the same meaning as defined in the Whistleblower Protection Act and other applicable regulations.

2. Article

Scope

This Rulebook shall apply to all reporting persons – natural persons who report violations of applicable regulations related to the Company’s operations, which they have identified in the work environment, in accordance with the law governing the protection of reporting persons.

A reporting person shall be entitled to protection under this Rulebook if they submitted a report and had reasonable grounds to believe that the reported information was true at the time of reporting. Protection shall also apply to a reporting person who submitted a report anonymously, if their identity is subsequently revealed.

A reporting person shall not be entitled to protection under this Rulebook if the report is submitted two years or more after the cessation of the violation.

Protection under this Rulebook shall also extend to intermediaries and persons connected to the reporting person, where it is likely that retaliatory measures have been or could be taken against them due to their connection with the reporting person. Do zaščite po tem Pravilniku so upravičeni tudi

posredniki in povezane osebe, če je verjetno, da so bili ali bi lahko bili zaradi povezanosti s prijaviteljem zoper njih uvedeni povračilni ukrepi.

2 OBLIGATIONS OF THE COMPANY

3. Article

The Company shall ensure an internal reporting channel and the protection of reporting persons by:

- defining procedures for receiving and handling internal reports in a manner that ensures completeness, integrity, and confidentiality of information and prevents unauthorized access to reports and related data,
- ensuring protection of reporting persons and refraining from any retaliatory measures,
- ensuring or enabling the adoption and implementation of appropriate measures to remedy identified violations,
- encouraging individuals to report violations or suspected violations via the internal reporting channel,
- providing information to employees regarding the internal reporting channel, this Rulebook, and procedures for external reporting.

Any act or omission aimed at preventing reporting or constituting retaliation is prohibited.

4. Article

Non-disclosure of identity

No one may disclose the identity of a reporting person without their explicit consent. The same applies to any information from which the identity of the reporting person may be directly or indirectly inferred. Exceptions apply where disclosure is required by law or to competent authorities. The Company shall not attempt to determine the identity of the reporting person. Information relating to the reporting procedure shall not be considered public information, and the identity of the reporting person shall remain confidential even after the conclusion of the procedure

5. Article

Appointment of trustee

The Director of the Company shall appoint one or more trustees from among the employees to handle reports independently and impartially.

The trustee shall be appointed by a formal decision, which forms an annex to this Rulebook. In the event of resignation or termination of employment, a new trustee shall be appointed.

3 DUTIES OF THE TRUSTEE

6. Article

The trustee shall:

- monitor legislation and practice in the field of protection of reporting persons,
- monitor the implementation of regulations governing the protection of reporting persons within the Company,
- promote compliance with legal provisions and this Rulebook,
- provide advice and assistance to reporting persons, including protection against retaliation,
- cooperate with competent authorities,
- participate in the preparation of internal acts and documentation.

The trustee shall handle all reports carefully, confidentially, and independently. The trustee shall have access to relevant materials and shall use information solely for the purpose of handling the report and remedying the violation.

In performing their duties, the trustee shall have access to materials relevant to the handling of the report, and employees of the Company shall be required to provide the trustee with the assistance and information necessary for the performance of their duties. The trustee shall use the data obtained in the course of their role solely for the purpose of handling the report and remedying the violation.

The trustee shall maintain strict confidentiality during and after the performance of their role. The trustee shall not be subject to retaliatory measures for performing their duties in accordance with this Rulebook.

4 RECORD OF REPORTS

7. Article

The trustee shall maintain an electronic record of reports, including:

- report number,
- date of receipt,
- type of violation,
- dates of communication,
- data on involved persons,
- documentation and evidence.

Data shall be protected and retained for five years, unless otherwise required by law, after which they shall be deleted.

5 DATA PROCESING

8. Article

The trustee and other persons handling the report who are authorized to remedy violations may process personal data for the purpose of investigating the violation, managing its consequences, remedying the violation, and protecting the reporting person.

Personal data that are clearly not necessary for handling the report shall not be collected; if such data are collected inadvertently, they shall be deleted or destroyed without undue delay.

Personal data shall be processed in accordance with the Rules on the Protection of Trade Secrets and applicable regulations in the field of personal data protection, and shall be retained in accordance with the period defined in paragraph four of the previous Article of this Rulebook.

6 REPORTING OF VIOLATIONS

9. Article

A reporting person may submit a report in one of the following ways:

- in writing to Plastika Skaza, Selo 22, 3320 Velenje, marked “for the attention of the trustee”, or
- via email at zaupnik@skaza.com.

As a rule, the report shall be submitted using a prescribed form, which constitutes Annex 1 to this Rulebook and is available on the internal and public websites of the Company in electronic form, and in physical form at the HR office.

Where a report is made orally, it shall be recorded in written form. With the consent of the reporting person, the report or telephone call may also be recorded.

The reporting person shall be given the opportunity to review, correct, and confirm the record of the oral report with their signature, if they so wish and if they specify where it should be sent.

The reporting person may submit a report anonymously or by providing personal data, which shall be known only to the trustee and shall be carefully protected in accordance with this Rulebook and applicable regulations. The trustee shall protect the identity of the reporting person and shall not disclose it to others, except with explicit consent or where required by law.

Misuse of the reporting system, particularly by intentionally submitting false reports or providing information known to be untrue, is prohibited.

10. Article

Handling of reports

Each received report shall be handled by the trustee. Reports shall be processed in the order of receipt, with priority given to reports where health or life is at risk or where significant financial or material damage is involved.

The trustee shall first register the report in the record of reports, assigning it a sequential number under which it is processed, and recording the date of receipt and all other available data. Additional data shall be entered into the record during the handling of the report.

Immediately upon receipt and registration of the report, the trustee shall verify whether the conditions for handling the report are met:

- that it was submitted by a natural person,
- that it relates to information on violations of regulations applicable in the Republic of Slovenia and obtained in the work environment,
- that the reported information is not manifestly false,
- that the report was submitted within two years after the cessation of the violation.

If these conditions are not met, the trustee shall not process the report. The trustee may also decide not to process the report if doing so would not be reasonable, for example if the violation had no consequences, if the consequences no longer exist, or if they are negligible. The reporting person shall be informed within seven days of the reasons for not processing the report.

If the conditions are met, the trustee shall confirm receipt of the report within seven days.

The acknowledgement of receipt or the notification of non-processing shall be sent to the reporting person in the manner indicated in the report, including in the case of an anonymous report. If the notification is given orally, it shall be recorded in the record of reports.

Even if the conditions for handling the report are not met, the trustee may take any measures deemed necessary to remedy the violation, depending on the severity of its consequences.

If it is already evident at the time of receiving an oral report that it cannot be processed under the internal reporting procedure, the trustee may direct the reporting person to the appropriate channel for external reporting or another appropriate procedure.

11. Article Procedure

The trustee shall, at the conclusion of the handling of the report, and no later than three months from its receipt, inform the reporting person of:

- whether the report is substantiated,
- the measures proposed and implemented,
- the outcome of the procedure or the status of the procedure if it has not yet been completed.

The notification referred to in the previous paragraph shall be sent to the reporting person to the address or communicated in the manner indicated by the reporting person in the report (if provided), including in the case of an anonymous report. If the notification is given orally, it shall be recorded by a note in the record of reports.

12. Article

Obvestilo vodstvu družbe

The trustee shall, after providing feedback to the reporting person or no later than one month after the completion of the procedure, prepare a report for the management of the Company describing:

- the reported violation,
- the proposed and implemented measures to remedy it,
- an assessment of the risk of future violations.

The trustee shall not include in the report referred to in the previous paragraph any data identifying the reporting person or the offender.

Upon a written request from the management of the Company, the trustee may prepare the report on the report before the expiry of the deadline referred to in the first paragraph of this Article.

13. Article

A reporting person may submit an external report to the competent authority if they believe that the internal report would not be effectively handled or that there is a risk of retaliatory measures in the case of internal reporting, in accordance with the law governing the protection of reporting persons.

A reporting person may also publicly disclose the violation in accordance with the law governing the protection of reporting persons.

7 ANNUAL REPORT

14. Article

The trustee shall, by 1 February of the current year, prepare a draft statistical report for the previous calendar year, including data on the number of reports received, anonymous reports, substantiated reports, and the number of retaliation cases handled.

Based on the draft statistical report referred to in the previous paragraph, the Company shall, by 1 March of the current year, submit the required data to the Commission for the Prevention of Corruption via an electronic form, including information about the trustee.

8 FINAL PROVISIONS

15. Article

16.

This Rulebook is adopted by the Director of the Company.

Any amendments or supplements to this Rulebook shall be adopted in the same manner as the Rulebook itself.

17. Article

18.

The Rulebook shall be publicly published at <https://www.skaza.com/sl/> and <https://www.skaza.com/en>.

Velenje, september 2023

Plastika Skaza d.o.o.

General manager, Igor Skaza

9 ANNEX 1: INTERNAL REPORT FORM

1. REPORTING PERSON DETAILS

- 1.1 Full name: _____
- 1.2 Position or connection to the work environment: _____
- 1.3 Address: _____
- 1.4 Email: _____
- 1.5 Telephone: _____
- 1.6 Contact address to which I wish to receive feedback: _____

You may submit a report anonymously without disclosing your personal data. Even in the case of an anonymous report, you may indicate a contact address to which you wish to receive feedback.

2. DETAILS OF THE VIOLATION

- 2.1 The violation relates to the work environment within the Company: _____
- 2.2 Time of the violation (date of start, end or describe the duration):

- 2.3 When did you become aware of the violation: _____
- 2.4 Information about the offender: _____
- 2.5 Description of the violation (what, which regulations were breached, when, where):

- 2.6 Please indicate any witnesses, documents or other evidence of the violation and attach them to the report, if possible:

- 2.7 How did you become aware of the violation:

- 2.8 Are you in any way connected to the violation, and if so, how:

3. PROTECTION AGAINST RETALIATION

- 3.1 Do you believe there is a risk of retaliatory measures due to the report (in accordance with Article 19 of the ZZPri – Whistleblower Protection Act)? If yes, specify which retaliatory measures you believe may occur:

3.2 Do you require assistance and protection against retaliatory measures (in accordance with Article 10 of the ZZPri – please specify whether you require information on legal remedies, confirmation of submission of the report, documentation from the procedure, or other assistance and protection):

**Retaliatory measures may result from internal (or external) reporting and may include termination of employment or other contractual relationships, suspension of employment, reassignment, prevention or delay of promotion, prevention or delay of education and professional training, low performance evaluation, low annual assessment or negative employment reference, initiation of disciplinary proceedings, harassment, discrimination, less favourable or unfair treatment, and other prohibited retaliatory measures. Threats or attempts of retaliation shall also be considered retaliatory measures.*

4. INFORMATION ON THE HANDLING OF THE REPORT

Your report will be handled by the trustee within the Company, who will provide assistance where necessary in the event of retaliatory measures by the employer and will inform you appropriately about the report and your options. The report will be handled in accordance with the procedure defined in the Rulebook on the Protection of Reporting Persons.

The trustee will notify you at the contact address provided in this report:

- within seven days of receipt whether the report will be handled and the reasons if it will not,
- within three months about the status of the procedure,
- upon completion about the measures taken and the outcome of the procedure.

If you believe that the reported violation constitutes a criminal offence, we recommend that you file a criminal complaint with the police or the public prosecutor's office.

5. CONFIRMATION OF ACCURACY AND INFORMATION UNDER ARTICLE 13 OF THE GENERAL DATA PROTECTION REGULATION (GDPR) (please circle as appropriate)

I confirm that the information provided in this report is true, that I am submitting the report in good faith, and that I am aware that intentionally submitting a false report may constitute an offence under Article 28 of the ZZPri, for which a fine ranging from EUR 400 to EUR 1,200 may be imposed, without prejudice to any potential civil, employment, or criminal liability:
YES / NO

I confirm that, upon submitting this report, I have been informed about the processing of my personal data in accordance with Article 13 of the General Data Protection Regulation (GDPR):

This point applies only if you have disclosed your identity and personal data in the report.

YES / NO

City _____, date _____

Signature: _____

*Signature is not required if the report is submitted anonymously.

1 RELATED DOCUMENTS

Document No.	Title
OB-289	Internal report Form

2 REVISION HISTORY

Revision	Changes
0	First Edition