INTERNAL REPORTING CHANNEL POLICY

Podgorje d.o.o. Šentjernej

Based on Article 10 of the Employment Relationships Act (ZDR-1) and in accordance with the fourteenth paragraph of Article 9 of the Act on the Protection of Whistleblowers (Official Gazette of the RS, No. 16/2023; hereinafter: ZZPri), the CEO of Podgorje d.o.o. Šentjernej, as an entity obliged to establish an internal reporting channel under ZZPri, adopted the following policy on 10th of May 2023, after joint consultation on 13th of November 2025 with SLGS – Podgorje d.o.o. Trade Union and the Trade Union of Workers of Podgorje Šentjernej INTERNAL REPORTING CHANNEL POLICY of Podgorje d.o.o. Šentjernej.

I. GENERAL PROVISIONS

Article 1

Podgorje d.o.o. Šentjernej (hereinafter: the obligated entity) adopts the following rules to provide information about the internal reporting process under ZZPri. The process must ensure the completeness, integrity, and confidentiality of the information and prevent unauthorized persons from accessing the content of reports or data about the whistleblower and the persons concerned.

The management acknowledges the importance of ethical and lawful conduct and commits to:

- not attempting to identify the whistleblower;
- not taking retaliatory actions and prohibiting such actions by employees;
- encouraging employees to report errors or potential violations, even suspected ones, through the internal reporting channel, as this allows for effective handling and prompt resolution.

II. WHISTLEBLOWING OFFICERS, RECEIPT, RECORDING, AND STORAGE OF REPORTS

Article 2

The designated whistleblowing officers are:

- Ms. Lidija Hočevar, employed as Business Assistant in Production
- Mr. Damjan Čučnik, employed as Quality Department Technologist

They receive and handle reports in accordance with Articles 10, 11, and 12 of ZZPri and this policy.

1. **Contact Information for Submitting Reports**

Article 3

Reports should preferably be submitted using the form (Appendix 1 of this policy) and can be submitted via the following means:

- WhistleB: https://report.whistleb.com/sl/portal/trigano
- Email: zaupnik@podgorje.si

- Telephone: +386 30 700 697 (Ms. Lidija Hočevar) or +386 30 700 726 (Mr. Damjan Čučnik)
- Mail: Podgorje d.o.o. Šentjernej, Trubarjeva cesta 24, 8310 Šentjernej – marked "To the Whistleblowing Officer – Confidential"
- In person, by prior appointment via phone or email

2. Procedure for Receiving Internal Reports

Article 4

The whistleblower may submit the report in writing or orally (by phone or in person).
If the report is made in person or by phone, the officer will record the conversation. The whistleblower must be informed before the recording starts.
In case the report is made orally and is not recorded, the officer will draft a detailed written record of the report and send it to the whistleblower for review and signature (if requested, and if a delivery method is specified).

3. Recording of Reports

Article 5

The officer records the report in a manual log using an Excel spreadsheet, maintained yearly.
The report log includes:

- Case number
- Date received
- Area of violation
- Date of acknowledgment
- Date of feedback to the whistleblower
- Date of report to management

Personal data about the whistleblower and the accused are recorded in a separate list with reference to the case number, allowing for easy deletion.
After 5 years, personal data and report contents are deleted. Management reports and summary data are retained for 10 years.

III. TASKS OF THE OFFICER AND WHISTLEBLOWER PROTECTION

Article 6

The officer handles reports carefully, confidentially, and independently, and is not subject to instructions in individual cases. The officer may not disclose the whistleblower's identity except under conditions defined in ZZPri.

The officer has access to all relevant materials, and employees must cooperate and provide necessary information. Information is used strictly for addressing the violation.

Tasks include those outlined in Article 10 of ZZPri and this policy, including offering support to the whistleblower against retaliation.

Whistleblowers may seek clarification from the officer regarding their protection under Chapter 7 of ZZPri.

IV. PROCEDURE FOR HANDLING INTERNAL REPORTS

Article 7

Reports are processed in the order they are received.

1. Initial Assessment

The officer checks whether the prerequisites from Article 5 of ZZPri are met. A checklist (Appendix 2) is completed within 7 days.

If conditions are not met, the whistleblower is informed within 7 days that the report will not be considered.

If conditions are met, the whistleblower is informed within 7 days that the report is accepted for processing.

Notices are sent to the address or via the method indicated by the whistleblower—even in anonymous cases.

If it is immediately clear that the report cannot be handled internally, the officer may direct the whistleblower to an appropriate external channel or procedure. In this case, no formal internal report is recorded or processed.

2. Handling the Report

The officer informs the whistleblower of internal/external reporting options and protection from retaliation.

The officer determines the responsible person or internal department for remedying the violation. That department head is informed and given proposed corrective actions and a deadline for feedback.

The officer may, at their discretion or on request, conduct an interview with the whistleblower to clarify facts relevant to the case.

3. Report to Management

After providing feedback to the whistleblower, and no later than one month after receipt, the officer prepares a report for management. This includes a description of the violation, corrective actions, and a risk assessment of future breaches. No personal data about the whistleblower or violator is included.
The officer may be requested by the Director to submit the report earlier.

4. Annual Report
By March 1st of each year, the officer drafts a statistical report for the previous year, as required under Paragraph 16, Article 9 of ZZPri.
A separate report for management includes a summary of violations, assessments of validity, actions taken, and recommendations for prevention.

5. External Reporting
The whistleblower may submit an external report to the competent authority as per Article 14 of ZZPri if internal reporting is deemed ineffective or carries risk of retaliation.
Public disclosure is also possible under conditions defined by ZZPri.

6. Employee Awareness
The officer publishes relevant information and updates to this policy via the company's portal and internal notice boards.

V. ENTRY INTO FORCE AND PUBLICATION

Article 8

This policy enters into force on the 8th day after its publication on the company notice boards and website. It is available for employee review in the Organizational Development Department.

Šentjernej, November 17th 2025

CEO
Denis Stepančič