



## **Whistleblower Policy**

September 2022

## 1. Introduction

Panattoni Czech Republic Development s.r.o. (the '**Company**') is committed to conducting business ethically and in compliance with all applicable laws. This Whistleblower Policy ('**Policy**') aims to encourage persons, who have serious concerns about any aspect of the Company's work, to come forward and voice their concerns without fear of unfair treatment. This Policy describes what matters are reportable, how you can report your concerns, the available protections, how your matter will be investigated and what support you can receive.

## 2. To whom does the Policy apply?

This Policy applies to all of the Company's former employees, to third parties, such as self-employed persons, shareholders, directors, subcontractors or suppliers, job applicants, volunteers, confidential advisors, trade union representatives who are in a work-related relationship with the Company and those who assist a reporting person. In this Policy all of the aforementioned persons are referred to as 'the **Partner**'.

## 3. What should be reported?

The Partner who based on reasonable grounds suspects a possible wrongdoing or a (likely to occur) breach of European Union ('**EU**') law can make a Whistleblower report ('**Report**').

*What are wrongdoings?*

Examples of wrongdoings include the following, all insofar the public interest is involved:

- i. a breach (or impending breach) of a statutory requirement;
- ii. a risk (or impending risk) to public health;
- iii. a risk (or impending risk) to human safety;
- iv. a risk (or impending risk) of environmental damage;
- v. a risk (or impending risk) to the proper functioning of the Company due to an improper way of taking action or failure to act;
- vi. a waste (or impending waste) of government funds;
- vii. a violation of the Company regulations.

*What is a breach of EU law?*

A breach of EU law is an act or omission that is unlawful or undermines the purpose and/or application of the rules in the EU, all insofar this is within the following scope:

- i. public procurement;

- ii. financial services, products and markets and prevention of money laundering and terrorist financing;
- iii. product safety and compliance;
- iv. transport safety;
- v. protection of the environment;
- vi. radiation protection and nuclear safety;
- vii. food and feed safety, animal health and welfare;
- viii. public health;
- ix. consumer protection;
- x. protection of privacy and personal data and security of network and information systems;
- xi. breaches affecting the financial interests of the Union as referred to in article 325 Treaty on the Functioning of the European Union ('TFEU') and as further specified in relevant Union measures;
- xii. breaches relating to the internal market, as referred to in article 26(2) TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

#### 4. How do I make a Report?

##### *When can I make a Report?*

Before making your Report, you should satisfy yourself that you have reasonable grounds to suspect a wrongdoing or a breach of EU law. Reasonable grounds are based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard. However, you do not need to prove your allegations. The Report can still qualify for protection under this Policy if the Report turns out to be incorrect.

##### *How can I make a Report?*

The Partner who has concerns of wrongdoing or a breach of EU law must report this information via <https://panattoni.whiblo.pl/>. You have the option to raise your concern in person or anonymously. Your complaint shall be handled by Panattoni's Head of Legal, Catherine Delsemme (5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, [cdelsemme@panattoni.com](mailto:cdelsemme@panattoni.com), phone: +352 262 129 1012).

##### *Can I make an external Report?*

With regard to a wrongdoing, a report to Panattoni ("**Internal Report**") should be made first, unless it cannot be expected that the Report will be properly addressed (for example if the person receiving the Report is involved in the wrongdoing).

With regard to a breach of EU-law we encourage to report it to Panattoni first. This will allow the Company to remedy the breach, if any, and take appropriate measures to prevent the continuation of any breach.

*Can I make a Report anonymously?*

You can choose to make the Report anonymously and if so you will still be protected under this Policy. In case the Partner wishes to report anonymously, you can contact Panattoni's Head of Legal, Catherine Delsemme, 5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, [cdelsemme@panattoni.com](mailto:cdelsemme@panattoni.com), phone: +352 262 129 1012. Reports can be made in writing or orally. Any Report received will be processed confidentially and anonymously.

In the case of an e-mail, the word 'Whistleblowing' should be included in the subject line to ensure priority and confidentiality.

*Can I make the Report public?*

If appropriate steps are not taken within three months of an internal and external Report, you have the option of making a public disclosure to the appropriate authority. If there is a threat or harm to the public interest, or if external reporting is not realistically possible, then such public disclosure can even be made immediately.

*What should I include in the Report?*

Please provide as much detailed information as possible so that your Report can be investigated. Useful details include:

- date, time and location;
- names of person(s) involved and their roles;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses;
- other information that you have to support your Report.

**5. What protection will I have?**

You will not be treated unfairly in connection with a Report in good faith.

If you believe that you are treated unfairly, you should report it to Panattoni's Head of Legal, Catherine Delsemme, 5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, [cdelsemme@panattoni.com](mailto:cdelsemme@panattoni.com), phone: +352 262 129 1012 and we will take appropriate steps.

### *What happens if I make a false or misleading Report?*

If you make a Report in good faith, but it is not confirmed by the investigation process, no action will be taken against you. If you make a Report in bad faith or did not properly report the concerns in line with this Policy, the Company may take measures against you.

### *Confidentiality*

We will ensure that no person involved in dealing with a Report shall disclose the identity of the Partner and each such person shall deal confidentially with the information concerning the Report. It will only be shared when:

- you provide consent;
- there is a necessary and proportionate obligation imposed by applicable laws in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the persons concerned;
- the Company is otherwise permitted, or otherwise required, by law.

## **6. How will my matter be investigated?**

### *What happens after making the Report?*

The Company takes all the Reports seriously. The Reports will all be assessed carefully to determine whether an investigation is required or not. Enquiries will be made to decide whether an investigation is appropriate and if so what form it should take. No one is judged to be guilty before the investigation process is complete.

Once the concern has been raised, the Partner will receive acknowledgement of receipt of their Report within seven days after submitting it.

### *What does the investigation process look like?*

While the particular circumstances of each Report may require different investigation steps, all investigations will:

- follow a fair process;
- be conducted as quickly and efficiently as the circumstances permit;
- determine whether there is enough evidence to substantiate the matters reported;
- be independent of the person(s) concerned with the allegations.

Feedback on your Report should be given within a reasonable timeframe, given the need to promptly address the problem that is the subject of the Report. Such timeframe

should not exceed three months, but could be extended to six months where necessary due to the specific circumstances of the case, in particular the nature and complexity of the subject of the Report.

*What happens after an investigation?*

Once an investigation has been completed, the Company will notify the Partner of the results of the investigation as well as any corrective steps that are being taken. Please be aware that the Company may be unable to disclose particular details of the outcome of the investigation due to privacy restrictions or other lawful grounds.

**7. What support do I have?**

*Advisor*

The Partner may consult an advisor in confidence regarding concerns about wrongdoing or a breach of EU law. The Company provides the opportunity to contact an adviser via Panattoni's Head of Legal, Catherine Delsemme, 5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, [cdelsemme@panattoni.com](mailto:cdelsemme@panattoni.com), phone: +352 262 129 1012. The Partner may request the advisor to provide information, advice and support.

**8. Miscellaneous**

This Policy will be published on the website of the Company and will be reviewed annually.

If you have questions about this Policy, please contact Panattoni's Head of Legal, Catherine Delsemme, 5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, [cdelsemme@panattoni.com](mailto:cdelsemme@panattoni.com), phone: +352 262 129 1012.

Notes:

1. The Data Controller of your personal data is PG Europe Sarl based in Luxembourg, at 5 rue de Strasbourg, Luxembourg, L2561.
2. The Data Controller can be contacted via email address: [cdelsemme@panattoni.com](mailto:cdelsemme@panattoni.com).
3. Your data will be processed for the following purposes:
  - i. registration and handling of the notification, including for the purpose of investigation - the legal basis for the processing is the legitimate interest of the Data Controller in protecting the legal and economic interests of the Data Controller, in particular in detecting and responding to irregular activities of third parties (Article 6(1)(f) GDPR), and in the case of information provided by the whistleblower which includes special categories of personal data concerning the whistleblower, the basis for the processing is the explicit consent of the whistleblower, consisting in the inclusion of such data in the content of the notification (Article 9(1)(2)(a) GDPR);
  - ii. to inform about the processing of the notification, if a relevant request has been submitted - the legal basis for the processing is the Data Controller 's legitimate interest in connection with the submitted request to inform about the status of the case;
  - iii. to establish or pursue possible claims or to defend against such claims by the Data Controller - the legal basis of the processing is the Data Controller 's legitimate interest in defending its business interests (Article 6(1)(f) GDPR).
4. Your personal data may be transferred to entities processing personal data on behalf of the Data Controller, in particular to IT service providers and entities processing your application.
5. Your personal data will not be used to make automated decisions.
6. Your personal data will be processed for the period necessary to complete the investigation. The period for processing personal data can be extended each time by the statute of limitations for claims, if the processing of personal data is necessary for the establishment and investigation of possible claims or defense against such claims by the Data Controller.
7. You have the right to access your data and the right to request their rectification, erasure or restriction of processing.
8. To the extent in which the premise of the processing of your data is legitimate interest, you have the right to object to the processing of personal data due to your specific situation.
9. You have the right to withdraw consent at any time. Withdrawal of consent does not affect the legality of processing carried out before its withdrawal.
10. You also have the right to lodge a complaint to the supervisory authority responsible for personal data protection in the Member State of your habitual residence, place of work or place of alleged infringement.

Providing data is voluntary, however, even if the notification is anonymous, the Data Controller will take steps to clarify the information provided.