



## **Whistleblower Policy**

September 2022

## 1. Introduction

Panattoni Germany Properties GmbH. (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 that the Company's work may constitute a threat or harm to public interests, to come forward and voice their concerns without fear of any form of retaliation. 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?

Subject of a possible Whistleblower report ("**Report**") in terms of this policy are (potential) wrongdoings or breaches of European Union ('**EU**') law within the Company, including information on wrongdoings or breaches which very likely to take place, acts or omissions which the reporting person has reasonable grounds to consider as wrongdoings or breaches, as well as attempts to conceal wrongdoings or breaches.

*What are wrongdoings?*

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

- 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;  
a waste (or impending waste) of government funds.

*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 in terms of Sec. 3. 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. Reports made in good faith 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 can 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).

In the case of an e-mail, the word 'Whistleblowing' should be included in the subject line to ensure priority and confidentiality of the identity of the Partner and any third party mentioned in the report.

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

As a general rule, we strongly encourage you to always report suspected wrongdoings or breaches of EU-law to Panattoni first. This will allow the Company to remedy the breach, if any, and take appropriate remedial actions. .

For breaches of EU law, however, the German government is expected, in implementing EU Directive 2019/1937, to designate certain authorities as external points of contact. Once these have been established, reports may also be made directly to them. We will inform you as soon as the respective authorities are available.

### *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.

### *Can I make the Report public?*

If appropriate steps are not taken within three months of an internal and external Report (or a direct 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 (such as where there is an emergency situation or a risk of irreversible damage), or if external reporting is not realistically possible, because there is a risk of retaliation or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where an authority may be in collusion with the perpetrator of the breach or involved in the breach, then such public disclosure can even be made immediately.

### *What should I include in the Report?*

Please provide as much detailed and comprehensive 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, please 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. So as long as you had reasonable grounds to believe, in light of the circumstances and the information available to you at the time of reporting, that the matters reported are true, you will still be protected under this Policy.

If you make a Report in bad faith, however, 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 all information included in the Report from which the identity of the reporting person may be directly or indirectly deduced. 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, providing you with information on the action envisaged or taken as follow-up and on the grounds for such follow-up, will 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.

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