



Whistleblower Policy

September 2022

1. Introduction

PG Europe S.à r.l. (the '**Company**') is committed to conducting business ethically and in compliance with all applicable laws. This Whistleblower Policy (the '**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 retaliation, including but not limited to 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 and to the following third parties:

- the following persons who acquired information on breaches in a work-related context:
 - self-employed persons;
 - shareholders, directors, persons belonging to the supervisory body of the Company, interns, job applicants, volunteers;
 - any persons working under the supervision and direction of contractors, subcontractors or suppliers, confidential advisors, trade union representatives who are in a work-related relationship with the Company.

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 an internal Report?

You have the option to raise your concern in person or anonymously.

The Partner who has concerns of wrongdoing or a breach of EU law is asked to make, when possible (see below section *Can I make an external Report* for more details), an



internal Report via <https://panattoni.whiblo.pl/> where it will be treated anonymously.

If you make your Report anonymously, you will still be protected under this Policy.

The Partner may also make his/her internal Report directly to Panattoni's Head of Legal, Catherine Delsemme (5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, 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. It is further recommended in such case to encrypt your e-mail before sending it.

Any internal Report received will be processed confidentially.

Your internal Report will in any of the cases mentioned above be handled by Panattoni's Head of Legal, Catherine Delsemme (5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, cdelsemme@panattoni.com, phone: +352 262 129 1012).

Can I make the Report public?

If appropriate steps are not taken within three months of an internal, 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. Please however ensure that the information you provide remain factual and present a direct link with the subject of the alert. 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?

Any Report made in good faith will not lead to any retaliation in any form.

The good faith of the Partner will be analysed from a subjective point of view. Indeed, it is not so much the truthfulness of the facts that will be considered as such, but rather whether the Partner had reasonable grounds to believe that the information reported was true at the time of reporting and that this information falls within the scope of the

Luxembourg law on the protection of whistleblowers.

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, phone: +352 262 129 1012 and we will take appropriate steps.

In addition, in certain cases, the author of a Report who considers himself/herself to be the victim of a retaliatory measure may apply to the competent court within fifteen (15) days of the notification/implementation of the reprisal measure in order to request its nullity. In cases where the nullity of the retaliatory measure cannot be requested, the author of a Report may request compensation for the damage suffered.

Whistleblower responsibility

Notwithstanding the protection that should be granted to any Partner acting in good faith, you may also, as such, raise the exclusion, respectively the limitation, of your criminal and/or civil liability, both for obtaining the information and for disclosing it, if either becomes involved in legal proceedings.

With respect to the disclosure of information, the Partner acting in good faith should not be considered to have violated any restriction on disclosure of information by virtue of the reporting or public disclosure. This principle has several consequences:

- in terms of civil liability, no damages can be claimed by the persons who are the subject of the report;
- in terms of contractual liability, it is not possible to invoke a confidentiality clause, notably in an employment contract, against the Partner;
- in terms of criminal liability, the Partner cannot be accused of violating secrecy (professional secrecy, business secrecy) or of slanderous denunciation;
- finally, in terms of administrative liability, no administrative sanction (including a fine) may be imposed on the Partner.

With regard to obtaining information, the exclusion of liability only applies if such obtaining or access does not in itself constitute a criminally sanctioned offence.

It should be noted that this limitation of liability cannot be invoked with respect to an act that (i) is not related to the reporting or (ii) to the disclosure of the information or (iii) does not appear to be necessary for the revelation of a violation (as this term is defined by the Luxembourg law relating to the protection of whistleblowers).

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 an internal 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, 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, phone: +352 262 129 1012.

Information with respect to the processing of personal data in relation to internal Reports:

1. Definitions:

For the purpose of the present Policy, the below terms shall have the following meaning in accordance with the General Data Protection Regulation (EU 2016/679) ('GDPR'):

- **"data subject"** means an identified or identifiable natural person. A natural person is identifiable when he/she can be identified either directly or indirectly, for example, through the use of an identifier, such as an identification number.
- **"personal data"** is any information relating to a data subject, whether it relates to his or her private, professional or public life. Personal data therefore covers different types of information such as a name, a home address, a photo, an email address, bank details, posts on social networking websites or a computer's IP address.
- **"data procession"** or **"processing"** is any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.
- **"special categories of personal data"** means personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, genetic data, biometric data, data concerning health, sex life or sexual orientation or data relating to criminal convictions and offences.

2. **PG Europe S.à r.l.**, a Luxembourg private liability company having its registered office at 5 rue de Strasbourg, L-2561Luxembourg, Grand Duchy of Luxembourg and registered with the Luxembourg Trade and Companies Register under number B184024 qualifies as data controller (the **"Data Controller"** or **"we"**) when personal data are provided to it pursuant to this Policy. This means that in such context PG Europe S.à r.l. determines the purposes and means of the processing of personal data.

3. The Data Controller can be contacted via email address: cdelsemme@panattoni.com.

4. Your data will be processed for the following purposes:

- i. registration and handling of the Report, including for the purpose of investigation and informing the whistleblower of the status of the Report (if not provided anonymously) - the legal bases for the processing are:

- 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),

Depending on the circumstances special categories of personal data concerning the whistleblower can be processed by the Data Controller:

- where the processing of such personal data is necessary for the purposes of carrying out the obligations and exercising specific rights of the Data Controller or of the data subject in the field of employment and social security and social protection law (Article 9(2)(b) GDPR);
- processing is necessary for the establishment, exercise or defence of legal claims or whenever courts are acting in their judicial capacity (Article 9(2)(f) GDPR);
- where the processing of such personal data is necessary for reasons of substantial public interest (Article 9(2)(g) GDPR);

- where personal data are voluntarily provided by the whistleblower and the whistleblower is free to consent, the basis for the processing may be the explicit consent of the whistleblower (Article 9(1)(2)(a) GDPR).
 - ii. 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).
5. 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.
 - to entities within the Panattoni's group of companies to the extent that such transfer is necessary to verify and/or process the information contained in the Report;
 - public authorities, courts, institutions, administrations, governmental corporations, when we are legally obliged to do so;
 - legal advisors in the context of asserting the Data Controller's claims;
 - cloud services provider.
 6. Your personal data will not be used to make automated decisions.
 7. 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. Personal data which are manifestly not relevant for the handling of a specific Report shall not be collected or, if accidentally collected, will be deleted without undue delay by the Data Controller.
 8. You have the right to access your data and the right to request their rectification, erasure or restriction of processing. There is, among others, no right of erasure if the processing of personal data is necessary for instance, for the fulfilment of a legal obligation to which we are subject (e.g. statutory retention obligations) or the assertion, exercise or defence of legal claims.
 9. 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 your personal data due to your specific situation.
 10. When the processing of your personal data is based on your consent, you have the right to withdraw your consent at any time. Withdrawal of consent does not affect the legality of processing carried out before its withdrawal.
 11. You also have the right to lodge a complaint to:
 - the Commission Nationale pour la Protection des Données (CNPD), the Luxembourg supervisory authority for data protection issues. The CNPD's contact details are as follows:
Commission nationale pour la protection des données
15, Boulevard du Jazz
L-4370 Belvaux
Phone: (+352) 26 10 60 -1
 - the supervisory authority responsible for personal data protection in the Member State of your habitual residence, place of work or place of alleged infringement.
 12. Providing personal data in case of a Report is voluntary, however, even if the notification is anonymous, the Data Controller will take steps to clarify the information provided.

Annex I:

The following authorities are allowed to deal with breaches of EU-law.

1. La Commission de surveillance du secteur financier (the Commission of Supervision of the Financial Sector) ;
2. Le Commissariat aux assurances (the Insurance Commissariat) ;
3. Le Conseil de la concurrence (The Competition Council);
4. L'Administration de l'Enregistrement et des Domaines (Administration of Registration and Domains);
5. L'Inspection du travail et des mines (the Inspectorate of Labour and Mines);
6. La Commission nationale pour la protection des données (the National Commission for Data Protection);
7. Le Centre d'égalité de traitement (the Center for Equal Treatment) ;
8. L'Ombudsman/Contrôle externe des lieux privatifs de liberté (the Ombudsman/External control of places of deprivation of liberty);
9. Ombudscomité fir d'Rechter vum Kand ;
10. L'Institut luxembourgeois de régulation (the Luxembourg Regulatory Institute);
11. L'Autorité luxembourgeoise indépendante de l'audiovisuel (the Luxembourg Independent Authority for Audiovisual Media);
12. L'Ordre des avocats (the Bar Association);
13. La Chambre des notaires du GDL (The Chamber of Notaries of the Grand Duchy of Luxembourg) ;
14. Le Collège médical (the Medical College) ;
15. L'Administration de la nature et des forêts (the Nature and Forest Administration);
16. L'Administration de la gestion de l'eau (the Water Management Administration);
17. L'Administration de la navigation aérienne (the Air Navigation Administration);
18. Le Service national du Médiateur de la consommation (the National Consumer Mediator Service);
19. L'Ordre des Architectes et des Ingénieurs-conseils ;
20. L'Ordre des Experts comptables (the Order of Chartered Accountants);
21. L'Institut des Réviseurs d'Entreprise (the Institute of Independent Auditors);
22. L'Administration des contributions directes (the Direct Tax Administration).