



UK Whistleblower Policy

September 2022

1. Introduction

Panattoni UK Developments Limited (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 suspected wrongdoing by the Company, 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 officers, casual Partners, agency Partners, trainees, consultants and contractors. In this Policy all of the aforementioned persons are referred to as 'the **Partner**'.

This policy does not form part of any contract of employment or other contract to provide services, and the Company may amend it at any time.

3. What should be reported?

Whistleblowing is the disclosure of information which relates to suspected wrongdoing in relation to the Company's activities (a '**Whistleblower Report**').

What is wrongdoing?

This may include one or more of the following:

- i. that a criminal offence has been committed, is being committed or is likely to be committed ;
- ii. a breach of a legal obligation;
- iii. a miscarriage of justice
- iv. the endangering of an individual's health or safety;
- v. actual or likely environmental damage;
- vi. deliberate concealment of information relating to any of the above.

If you have any genuine concerns related to the types of suspected wrongdoing or danger described above (a "**whistleblowing concern**") you should report it under this policy. It will not always be clear that a particular situation falls within one of these categories and you will need to use your own judgment to decide whether an issue of concern amounts to suspected wrongdoing.

This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work.

4. How do I make a Report?

When can I make a Report?

Before making your Whistleblower Report, you should satisfy yourself that you have a reasonable belief that the information you are disclosing tends to show one of the grounds of wrongdoing or danger described above has occurred, is occurring or is likely to occur, and that it is in the public interest to disclose that information. You do not need to prove that the facts or allegations disclosed are true. The Whistleblower Report can still qualify for protection under this Policy if the information that is disclosed 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, phone: +352 262 129 1012). If the matter concerns that person, you can make a Whistleblower Report to Mark Connor (5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, mconnor@panattoni.com, phone: +352 691 440 296).

You can make a Whistleblower Report either orally or in writing.

Can I make an external Report?

This policy provides an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases it should not be necessary for the Partner to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external. The independent whistleblowing charity, Protect, operates a confidential helpline and can provide advice at any stage.

You can raise certain types of whistleblowing concerns directly with one of the prescribed regulators. The contact details for Protect and details about how to find out more information on the prescribed regulators to which you can make a Whistleblower Report is set out in Annex I.

Whistleblowing concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third party. In some circumstances the law will protect you if you raise the matter with the third party directly. However, we encourage you to report such concerns internally first in accordance with this policy.

Can I make a Whistleblower Report anonymously?

You can choose to make a Whistleblower Report anonymously and if so you will still be protected under this Policy. However, proper investigation may be more difficult or even impossible without having direct access to the individual who initially raised the concern. It is best to declare your identity if possible and the more information that you can give us, the easier it is for us to progress our investigations.

The Company will take reasonable steps to keep your identity security but does not guarantee your anonymity, including because there may be circumstances when you may be needed as a witness (for example, if your report becomes the subject of a criminal investigation). Should this be the case, the Company will seek to discuss the matter with you at the earliest opportunity.

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, phone: +352 262 129 1012. Any concern raised 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.

What should I include in the Report?

Please provide as much detailed information as possible so that your Whistleblower 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 must not suffer detrimental treatment in connection with a Whistleblower Report that you have made where you have a reasonable belief the information you have disclosed tends to show that the alleged wrongdoing has occurred, is occurring, or is likely to occur and that it is in the public interest to disclose that information.

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.

What happens if I make a false or misleading Report?

If your Whistleblower Report raises a genuine whistleblowing concern, but it is not confirmed by the investigation process, no action will be taken against you. If you make a Report and it is later found that you knew the allegations to be false and raised in malice, the Company will take measures against you.

Confidentiality

As noted above, we will make every reasonable effort to keep the identity of the Partner secret and ensure each person involved in dealing with your Whistleblower Report shall deal confidentially with the information concerning it. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you.

6. How will my matter be investigated?

What happens after making the Report?

The Company takes all Whistleblower 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.

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. We will aim to keep you informed of the progress of the investigation and its likely timescale.

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 or confidentiality restrictions, or other lawful grounds.



7. What support do I have?

Protect Hotline

A confidential support and counselling hotline is available to whistleblowers who raise concerns under this policy. Their contact details are set out in Annex I.

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

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.

Annex I: Contacts

Protect

(Independent whistleblowing charity)

Prescribed people and bodies

(For a list of the contact details for the prescribed person or body to whom you can blow the whistle about relevant issues)

Advice line: 0203 117 2520

whistle@protect-advice.org.uk

www.protect-advice.org.uk

Visit the Government's website:

<https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-and-bodies>