

**ENERGO-PRO Group**

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# Whistle Blower Policy

**2024**



## **WHISTLE BLOWER POLICY (THE "POLICY")**

### **1. Introduction**

In October 2019, the European Parliament and Council passed EU Directive 2019/1937 (the "Directive") setting out requirements for the protection of whistle blowers and acknowledging the importance of providing balanced and effective whistle blower protection. The Czech Republic, Bulgaria, Spain and Slovenia have transposed the Directive into national law as at the date of the Policy. The Policy sets out ENERGO-PRO's responsibilities and commitments towards whistle blower protection and applies to ENERGO-PRO a.s. (the "Company"), together with its affiliates (the "Group").<sup>1</sup>

### **2. Definition**

The European Union defines whistle blowers as *"persons who report (within the organisation concerned or to an outside authority) or disclose (to the public) information on a wrongdoing obtained in a work-related context, help preventing damage and detecting threat or harm to the public interest that may otherwise remain hidden"*.

For the purposes of the Policy, a whistle blower can be a former, current or prospective partner, director, officer, manager, employee, legal representative of an employee, supplier, contractor, volunteer or intern of any Group company.

A whistle blower is protected under the Policy (together with certain related persons described in section 6 below) if he/she learns about possible illegal activities (or other material wrongdoing) in any of the following areas:

- Any crime or offence for which a fine of at least EUR 4,000 (or its equivalent in any currency) can be imposed.<sup>2</sup>
- Abuse of power.
- Anti-competition.
- Breach of EU state aid rules.
- Breach of the Global Code of Conduct and company policies.
- Conflict of interest.
- Corporate taxation.
- Customer protection (including product safety and compliance).
- Discrimination.
- Environmental protection (including animal health and welfare).
- Financial services including accounting and internal controls.
- Harassment, bullying and sexual misconduct.
- Health and safety (including public health protection).
- Human Rights abuses.
- Improper use of company assets.
- Insider trading.
- Personal data protection and privacy.
- Security of networks and information systems.
- Procurement law.
- Protection of the EU's financial interest.

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<sup>1</sup> The Group includes DK Holding Investments, s.r.o., the sole and direct shareholder of ENERGO-PRO a.s., and all of its direct and indirect subsidiaries.

<sup>2</sup> These will include crimes and offences relating to fraud, bribery and corruption, money laundering, financing of terrorist activities and others (including, in respect of Canada, all other criminal offenses defined by the Canadian Criminal Code and violations of federal or provincial laws in Canada).

- Protection of public order and internal security.

Concerns regarding poor performance by a whistle blower are treated through that person's supervisor, the applicable Human Resource Department and/or the Procurement Department. Other work-related grievances are dealt with through the internal grievance mechanism procedure. Concerns regarding external stakeholders, such as communities, are treated through the stakeholder grievance mechanism procedure.

### **3. Objectives**

The objectives of the Policy are:

- To comply with the Directive, any national law into which it is transposed and any other laws binding on Group companies in respect of whistle blower protection (including, in respect of Canada, relevant Canadian and Quebec laws).
- To protect people who report breaches (meaning possible illegal activities or other material wrongdoing, as described above) which they have learned about in connection with their work.
- To prevent retaliation towards whistle blowers and other persons (as described in section 6 below).

### **4. Reporting Procedure**

People wishing to report breaches under the Policy must follow the following procedure:

- A. Contact the Whistle Blower Policy designated person ("WBDP") named in section 5 below using any means set out in **Annex 1**. Persons wishing to remain anonymous must say so in the first contact with the WBDP.
- B. The WBDP will note the key points of concern and request documentary evidence, if available. The whistle blower must provide as much detail as possible. Useful data to provide includes:
  - Nature of concern.
  - Date, time and location.
  - Name of each relevant person, together with his/her role and department.
  - Relationship to the relevant person.
  - How information about the concern was obtained.
  - Witnesses.
  - Other relevant information to support the report (e.g., documents, photos, etc.).
- C. The WBDP will acknowledge receipt of each report within 7 days and thereafter conduct an initial investigation, seeking any required support from relevant offices and/or sites. If contact with different offices/sites is required, the WBDP will ensure that the people supporting the investigation are aware of the provisions of the Policy and the requirement to protect the whistle blower, including prevention of any form of retaliation.
- D. If the initial investigation indicates possible misconduct, the WBDP will inform the Group general counsel ("GC") and continue the investigation. The WBDP will keep the GC informed of the investigation's progress.
- E. Depending on the subject matter of the report and the supporting evidence available, the WBDP will conduct a thorough investigation. Internal and external legal advice will be sought, if required. The investigation will:
  - Follow a fair process.
  - Be confidential (including by its non-accessibility to non-authorised staff members).
  - Be conducted efficiently and without delay.

- Determine if there is sufficient evidence to establish the truth of the alleged acts or omissions.
  - Be independent of people connected with the alleged facts.
  - Presume the innocence of the relevant person until the investigation is complete.
- F. The WBDP will prepare a report detailing the subject matter of the report and the results of the investigation. The Report will be provided to the GC.
- G. The GC will review the report within 7 days and promptly thereafter communicate such report, a summary of its key findings and a proposed course of action to the Board of Directors ("BOD") for its approval.<sup>3</sup>
- H. The WBDP will inform the whistle blower of the results of the investigation and the course of action approved by the BOD within 30 days after the WBDP acknowledges receipt of the initial report. It is possible to postpone the deadline by up to 30 days, once or twice, but in each case the whistle blower must be informed, together with reasons for the postponement, before the deadline expires.

Additional Information for the whistle blower:

- A. Whistle blowers should ensure that they have reasonable grounds to suspect conduct that warrants reporting. In reality, a mere allegation without evidence or other supporting information will be unlikely to prove any wrongdoing, however a whistle blower need not prove the allegation to any legally recognised standard.
- B. If the whistle blower knowingly provides false or misleading information, this could result in disciplinary action and/or other legal consequences.
- C. ENERGO-PRO will protect the identity of the whistle blower, subject to lawful disclosures.
- D. If the whistle blower suffers any type of retaliation following a report, he/she must inform the WBDP immediately.
- E. Physical and legally obtained electronic (including audio-visual) records of reports, conversations and meetings created pursuant to the Policy, and other materials connected with any investigation of a report, will be retained for a reasonable and proportionate period, having regard to applicable laws governing whistleblowing, data protection and so on.<sup>4</sup> All records must be securely stored to protect their confidentiality and integrity.
- F. A whistle blower can make an external report to any public agency established in accordance with the Directive or other applicable and binding laws (an "external channel"), details of which are set out in **Annex 2**, however he/she is encouraged first to use the internal reporting procedure created pursuant to the Policy, being the simplest, most secure and most effective way to address the subject matter of a report.<sup>5</sup>
- G. A whistle blower must make a report through the WBDP, or an external channel, to qualify for protection against retaliation under the Policy.

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<sup>3</sup> For Group companies operating in Canada or the USA, the GC will liaise with the head of legal or other competent person about the fact and consequences of any report relating to alleged harassment, bullying, sexual misconduct, health and safety (including public health protection), human rights abuses, personal data protection, privacy or discrimination.

<sup>4</sup> In Canada this includes maintaining records for at least five years, in compliance with directives of the Financial Transactions and Reports Analysis Centre of Canada ("FINTRAC") and other Canadian regulatory requirements.

<sup>5</sup> In Canada, to ensure compliance with their duty of loyalty to their employer when making an external disclosure, a whistleblower must meet the following conditions:

- ensuring that the information disclosed is truthful;
- acting in good faith (e.g. not being motivated by revenge);
- disclosing only information that is of public interest;
- having exhausted internal remedies (if any); and
- ensuring that the scope of the external disclosure is not disproportionate to the objective pursued.

## **5. ENERGO-PRO Designated Person**

Subject to the next following paragraph, the WBDP is Catherine Garcia (she/her), Environmental and Social Group Head.

If any Group company has an Internal Audit Division, or applicable national law requires reports to be submitted in this way, the WBDP will be the person named in **Annex 3** or such other person as may have replaced that person when a report is submitted through the Policy.

If the whistle blower suspects that the relevant WBDP is involved in the possible irregularity or if there is no response to the report within 7 days after it is made, the report must be sent (or resent) to the GC.

## **6. ENERGO-PRO Commitment**

ENERGO-PRO commits to investigating all issues brought forward through the whistle blower process and to treat all people making reports with respect and free from harassment and retaliation. Like protection will be afforded to the WBDP, any facilitator or connected person of a whistle blower (such as co-workers and relatives) and/or any legal entity which the whistle blower owns or works for.

The identity of a whistle blower will remain confidential. The WBDP will discuss the topic with the whistle blower and obtain her/his explicit consent prior to disclosing his/her identity. However, there are specific legal exceptions where the identity of a whistleblower may need to be disclosed without consent. These exceptions include, but are not limited to:

- compliance with a court order or legal requirement; and
- situations where it is required by law to disclose the identity to law enforcement agencies or other regulatory bodies.

In all cases where disclosure of the whistleblower's identity is necessary, the whistleblower will be informed of the disclosure, unless prohibited by law.

**ENERGO-PRO will not initiate, and will not tolerate, any form of retaliation against a whistle blower.**

Examples of retaliation can include:

- Dismissal.
- Demotion.
- Reduction of salary.
- Reduction or increase in working hours.
- Job transfer without consent.
- Lack of access to promotions or capacity-building opportunities.
- Negative job performance evaluation that does not reflect actual performance.
- Harassment, intimidation, threats and/or bullying.

## **7. Distribution**

The Policy is available on the Company's website, is incorporated in selected standard terms and conditions of business, and may be reviewed by directors, officers, managers, employees and other staff of any Group company. The Policy will be reviewed regularly and updated to meet the requirements of law, best practice, our partners and stakeholders.

## **8. Data protection**

**Annex 4** describes the rights of Group companies to process as a data administrator the personal data of employees and individual associated persons reporting irregularities (as defined above) or involved in any internal investigation triggered by such a report. The Group has prepared a Data Protection Policy that applies (among other things) to the reporting procedure, and any later investigations and action taken on the basis of the same.

## **9. Entry into Force**

This version of the Policy enters into force and is effective on and from **1 July 2024** and replaces in full any earlier version of the Policy.

## Annex 1

### Means of making report

You can make a report under the Policy (or otherwise contact the WBDP) in any of the following ways:

#### 1. Website

- login to the website <https://www.faceup.com>;
- click on tab "Create a report";
- click on tab "My organization";
- enter access code "EPreport" (case sensitive);
- click on tab "Create a report";
- choose a category of report from the drop down menu; and
- complete the appropriate form.

#### 2. Mobile app

- download the app (QR code below);
- open app and login;
- click on tab "Create a report";
- click on tab "My organization";
- enter access code "EPreport" (case sensitive);
- click on tab "Create a report";
- choose a category of report from the drop down menu; and
- complete the appropriate form.



#### 3. Other

- mail: Catherine Garcia, ENERGO-PRO a.s., Palladium, Na Poříčí 3a, 110 00 Prague 1, Czech Republic;
- email: [c.garcia@energo-pro.com](mailto:c.garcia@energo-pro.com);
- telephone: +90 534 277 5234 (Turkey); +420 777 731 616 (Czech Republic); or
- in person: by appointment (within 7 calendar days after the request)

Verbal communications made during a face-to-face meeting shall be documented by a recording of the same in a secure, durable and accessible format or by an accurate and complete transcript. This is without prejudice to the whistle blower's rights under data protection legislation and his or her opportunity to verify, rectify and agree to the transcript of the conversation by signing it.

## Annex 2

### Contact details for external reporting channels

#### For Republic of Bulgaria

Commission for Protection of Personal Data

1. in writing:

by e-mail: [whistleblowing@cpdp.bg](mailto:whistleblowing@cpdp.bg)

by mail: Sofia 1592, 2 Prof. Tsvetan Lazarov Blvd.

2. orally:

on site at the CPPD at the address: Sofia 1592, 2 Prof. Tsvetan Lazarov Blvd.

#### For Canada

1. For issues related to money laundering and terrorist financing:

Financial Transactions and Reports Analysis Centre of Canada (FINTRAC): <https://fintrac-canafe.canada.ca/intro-eng>

2. For criminal offenses (e.g., corruption, fraud):

Contact your local law enforcement.

#### For Quebec only

3. For issues related to a Quebec's public body:

Protecteur du Citoyen: <https://protecteurducitoyen.qc.ca/en/whistleblowers/how-to-disclose-a-wrongdoing> (on-line or by telephone: +1-800-463-5070)

4. For issues related to labour standards, workplace equity, health, and safety:

Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST): <https://www.cnesst.gouv.qc.ca/en/client-services/complaints-recourses>

5. For issues related to financial market regulation, including fraud:

Autorité des marchés financiers (AMF): <https://lautorite.qc.ca/en/general-public/assistance-and-complaints/whistleblower-program>

6. for issues related to non-compliance with environmental laws (e.g., waste management, pollution, etc.):

Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs: <https://www.environnement.gouv.qc.ca/ministere/plaintes/env-complaint.htm>

#### For Colombia

1. For transnational bribery matters:

To the Superintendency of Companies via the following link:

[https://www.supersociedades.gov.co/delegatura\\_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx](https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx)

2. For corruption matters

To the Office of Transparency via the following link:



<https://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

**For Czech Republic**

Ministry of Justice

1. in writing:

via the form available here: <https://oznamovatel.justice.cz/chci-podat-oznameni/>

by email: [oznamovatel@msp.justice.cz](mailto:oznamovatel@msp.justice.cz), [mnetocny@msp.justice.cz](mailto:mnetocny@msp.justice.cz)

by mail: Vyšehradská 16, Prague 2, Postal Code 128 10

by telephone: +420 221 997 840

2. orally:

on site at the Ministry of Justice of the Czech Republic at the address: Vyšehradská 16, Prague 2, Postal Code 128 10

**For Georgia**

Not Applicable

**For Slovenia**

Not Applicable

**For Spain**

Not Applicable

**For Republic of Turkey**

Not Applicable

**For USA**

For issues related to unsafe or unhealthful conditions:

U.S Department of Labor, Occupational Safety and Health Administration (OSHA)

1. In writing

via the form available here: <https://www.osha.gov/whistleblower/WBComplaint>

by fax: (205) 731-0504 (Birmingham OSHA Area Office)

2. orally:

on site at Birmingham OSHA Area Office, Medical Forum Building 950 22nd Street North, Room 1050, Birmingham, AL 35203

by telephone: +1 205 731-1534 (Birmingham OSHA Area Office)

**Annex 3**

**Contact details for alternative WBDP (where required under section 5)**

**For Republic of Bulgaria**

(Energo-Pro Bulgaria EAD)  
Mrs. Krassimira Masheva  
email: [signals1@energo-pro.com](mailto:signals1@energo-pro.com)  
telephone: +359 887 710 665

(Energo-Pro Varna EAD)  
Mr. Iliya Marinov  
email: [iliya.marinov@energo-pro.bg](mailto:iliya.marinov@energo-pro.bg)  
telephone: +359 892 200 545

**For Canada**

Not Applicable

**For Colombia**

Mrs. María del Pilar Duplat M.  
email: [m.duplat@energo-pro.com](mailto:m.duplat@energo-pro.com)  
telephone: +57 311 4754609

**For Czech Republic**

Not Applicable

**For Georgia**

Mrs. Anna Timkova  
email: [signals@energo-pro.ge](mailto:signals@energo-pro.ge)  
telephone: +995 577 350 855

**For Slovenia**

Mrs. Ema Cotman  
email: [zaupnik@litostrojpowers.eu](mailto:zaupnik@litostrojpowers.eu)  
telephone: +386 41 435 152

**For Spain**

Not Applicable

**For Republic of Turkey**

Not Applicable

**For USA**

Not Applicable

## **Annex 4**

### **Data Protection**

#### **Purpose of Data Processing:**

Personal data of employees and individual associated persons who make a report under the Policy or are involved in any proceedings initiated to determine whether an irregularity took place may be processed by the relevant Group company as a data administrator.

The purpose of processing will be to determine whether an irregularity took place, the risks of the same to the Group and further legal measures, including reporting bribery or money laundering to relevant law enforcement bodies.

#### **Legal Basis for Data Processing:**

The relevant Group company will process personal data on the basis of the legally justified interests of the data administrator, except where the interests or fundamental rights and freedoms of data subjects have an overriding nature.

#### **Rights of Data Subjects:**

Persons whose personal data is processed as described above will have the right to request the relevant Group company to grant them access to such personal data and to correct, delete, limit the scope of the data processing or object to the data processing. The above-mentioned rights are subject to limitations stipulated by applicable law. Data subjects will also have the right to file a complaint with any relevant public authority responsible for the protection of personal data.

Personal data that is processed as described above may be forwarded to persons rendering legal assistance or forensic audit services to the relevant Group company or for the purpose of collecting evidence in accordance with generally binding law. No personal data originating within the European Economic Area will be forwarded outside the European Economic Area.

#### **Duration of Data Processing:**

Personal data that is processed as described above will be processed for the periods permitted or required by generally binding law or until expiry of any applicable statute of limitations.

#### **Additional Data Protection and Cross-Border Communication Notice (Applicable to Canada and Quebec Only):**

In accordance with the Act respecting the protection of personal information in the private sector in Quebec ("ARPPIPS" or "Law 25"), the Policy ensures that personal data is handled with the highest privacy settings by default and maintains full transparency regarding the purposes of data collection, retention periods, and any disclosures to third parties.

Furthermore, this section serves as a specific notice to all employees and associated persons who make reports under the Policy, concerning the processing and potential communication of personal data outside of Quebec and Canada, in compliance with local data protection legislation.

#### **Cross-Border Data Communication:**

In accordance with the transparency obligations set by paragraph 2 of section 8 of Law 25 and applicable Canadian privacy laws, individuals are hereby informed that their personal data collected under the Policy may be communicated outside of Quebec and Canada. Such communications may occur when engaging with external legal services, forensic audit services, or as mandated by applicable law.



The relevant Group company must ensure that all data transfers adhere to legal requirements and that appropriate safeguards are implemented.