

**ENERGO-PRO Group**

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# Whistle Blower Policy

**2023**



## **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 and Bulgaria have transposed the Directive into national law as at the date of this Policy. This 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 this Policy, a whistle blower can be a prospective, current or former partner, director, officer, manager, employee, supplier, contractor, volunteer or intern of any Group company (each, a "Relevant Person").

A whistle blower is protected under this Policy if he/she learns about possible illegal activities (or other material wrongdoing) in any of the following areas:

- Abuse of power.
- Anti-competition.
- Breach of EU state aid rules.
- Anti-Money laundering.
- Breach of the Global Code of Conduct and company policies.
- Bribery and corruption.
- Any crime or offence for which a fine of at least EUR 4,000 (or its equivalent in any currency) can be imposed.
- 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 including theft.
- Insider trading.
- Personal data protection and privacy.
- Security of networks and information systems.
- Procurement law.
- Protection of the EU's financial interest.
- Protection of the public order and internal security.

Concerns regarding poor performance by a Relevant Person are treated through that person's supervisor, the applicable Human Resource Department and/or the Procurement Department.

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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.

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 this Policy are:

- To comply with the Directive and any national law into which it is transposed.
- 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 this Policy must follow the following process:

- A. Contact by telephone, mail or email the Whistle Blower Policy designated person ("WBDP") named in section 5 below. To report breaches that constitute or may constitute bribery or money laundering, submit an irregularity report form electronically to the WBDP in accordance with Annex 5 of the Group Anti-Bribery and Anti-Money Laundering Policy available on the Company's website. People wishing to remain anonymous must say so in the first contact with the WBDP (however the identity of the whistle blower will only ever be disclosed with his/her consent, as described in section 6 below). A personal meeting with the WBDP (or a person designated by him/her) can be agreed.
- 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 including dates and a detailed description of the issue of concern. 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 this 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 process will:
  - Follow a fair process.
  - Be confidential (including by its non-accessibility to non-authorized 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.
- 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 chooses to remain anonymous, the investigation and reporting procedures, including time limits, described above will not be binding on the Company or any Group company.
- E. If the whistle blower suffers any type of retaliation following a report, he/she must inform the WBDP immediately.
- F. Physical and legally obtained electronic (including audio-visual) records of reports, conversations and meetings created pursuant to this 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.
- G. A whistle blower can make an external report to any public agency established in accordance with the Directive or transposing national laws (an "external channel"), however he/she is encouraged first to use the internal reporting procedure created pursuant to this Policy, being the simplest, most secure and most effective way to address the subject matter of a report.
- H. A whistle blower must make a report through the WBDP, or an external channel, to qualify for protection against retaliation under this Policy.

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

Subject to the next following paragraph, the WBDP will be:

Environmental and Social Group Head  
Catherine Garcia (she/her)  
ENERGO-PRO a.s.  
Palladium, Na Poříčí 3a  
110 00 Prague 1, CZ  
[c.garcia@energo-pro.com](mailto:c.garcia@energo-pro.com)  
telephone number: +90 534 277 5234 (Turkey) and +420 777 731 616 (Czech Republic)

If any Group company has an Internal Audit Division, the WBDP will be the head of such Internal Audit Division from time to time when a report is submitted through this policy.

## **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 and/or any legal entity which the whistle blower owns or works for.

The identity of a whistle blower will remain confidential, subject to lawful disclosures. The WBDP will discuss the topic with the whistle blower and obtain consent prior to disclosing his/her identity.

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**

This 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. This Policy will be reviewed regularly and updated to meet the requirements of law, best practice, our partners and stakeholders.

## **8. Entry into Force**

This version of the Policy enters into force and is effective on and from 30 September 2023 and replaces in full any earlier version of the Policy.