

## Whistleblowing Guidelines

We encourage any person who has a genuine concern about any form of wrongdoing or malpractice at Global Parks Poland Sp. z o.o. with its registered seat in Warsaw, to raise these concerns at the earliest possible stage to maximize the possibility of a thorough investigation.

Management Board of „Global Parks Poland” Sp. z o. o.

### "Global Parks Poland" Sp. z o. o. in the face of whistleblowing

"Global Parks Poland" Sp. z o. o. with its registered seat in Warsaw, at its registered office in Warsaw (02-768) at 41/11 Fosa Street, entered into the entrepreneurs' register kept by the District Court for the capital city of Warsaw in Warsaw, XIII Commercial Division of the National Court Register under KRS Number: 0000335329, user of following numbers NIP: 7010192128, REGON: 141926930, with a share capital of PLN 1,000,000 (hereinafter referred to as GPP or the Company) promotes the Speak Up culture. The position on whistleblowing and reporting compliance concerns is set out below.

The Company is committed to high standards of integrity, openness and accountability. As such, it encourages any person who has serious concerns about any form of abuse or misconduct within the Company to raise these concerns at the earliest possible stage in order to maximize the chance of a thorough investigation. The Company will protect against any detrimental treatment by the Company on the basis that the person has disclosed the problem in accordance with these Guidelines.

### How these guidelines work

The Company's Whistleblowing Guidelines (hereinafter referred to as the "**Guidelines**") apply to all Company's leaders, directors and employees (referred to in these Guidelines as "**GPP Members**") and third parties.

This guidance sets out guiding principles for raising objections. The Guidelines are intended to establish a general standard applicable to the Company.

GPP expects that the policies and procedures contained in these guidelines will be followed at all times. The Company reserves the right to change or withdraw these Guidelines at any time.



## What can be reported

These Guidelines are intended to address serious or sensitive concerns about any form of wrongdoing or malpractice, whether actual or reasonably suspected, within the Company in the following areas:

- corruption;
- procurement;
- financial services, products and markets;
- counteracting money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- environment;
- radiation protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data;
- security of networks and ICT systems;
- the financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
- the internal market of the European Union, including public law rules on competition and state aid, and corporate taxation;
- constitutional freedoms and rights of man and citizen – occurs in the relations of an individual with public authorities and is not related to the areas indicated above.

This list is an indication of possible areas of abuse or offenses that may cause concern. Employees and associates and any external stakeholders are encouraged to raise genuine concerns about any form of abuse or misconduct in the areas listed above.

Doubts that fall within the scope of these guidelines should be reported via e-mail [sygnalista@parkofpoland.com](mailto:sygnalista@parkofpoland.com) and/or the Management Board of the Company and/or the direct supervisor in the case of employees and persons cooperating on the basis of a contract of mandate and a contract for specific work with the Company.

If in doubt as to whether anything falls within the scope of these Guidelines, in particular, employees and associates of the Company may seek advice from their direct supervisor or the Company's legal department.



## Reporting

Based on these guidelines, the following options to fail report are available:

1. Concerns can be raised with your immediate supervisor or/and the management board or/and legal department.
2. Doubts can also be reported via the [sygnalista@parkofpoland.com](mailto:sygnalista@parkofpoland.com) website.

Concerns can be raised under either option in the reporter's native language. Anonymous reports are not accepted.

## Investigation rules

As a general rule, when concerns are raised under these Guidelines, the investigation to establish all relevant facts will be conducted with the utmost sensitivity and speed possible. Investigations will be conducted primarily by a person designated by the management board of the Company to handle reports, taking into account that he or she was not previously involved in this case. Once the investigation is complete, the evidence will be duly reviewed and it will be determined whether or likely abuse or misconduct has occurred. It is up to the Company to decide whether it will keep you informed of the progress and/or results of the investigation. The Company also acknowledges that in certain cases, a potential offender may have the right to be informed of the allegation and/or the source of the information, if required by law.

## Protection against detrimental treatment

Individuals may be concerned about the possible consequences of raising concerns. The Company is designed to encourage openness and will support individuals who raise genuine concerns about these guidelines. Therefore, the Company will not tolerate any harmful treatment or retaliation against anyone who raises genuine concerns under these Guidelines (even if no abuse or misconduct has been identified), in particular: suspension, dismissal, transfer, negative assessment, non-renewal of a fixed-term contract or any other contract, or any other harmful treatment.

The Company will take appropriate steps to protect such individuals in accordance with applicable law, including taking disciplinary action (up to and including dismissal) to the extent possible against anyone who threatens or retaliates in any way against a person who makes a report.



## Malicious allegations

Just as the Company will take appropriate steps to protect those who raise genuine concerns, it will also protect those against whom claims are made where the person raising the concern does so maliciously, knowing that the concern is untrue.

The Company will take appropriate disciplinary and/or other action against any person who maliciously raises a concern, which may include immediate dismissal and any other legally permissible action.

## Confidentiality and anonymity

The Company expects everyone who raises a concern and anyone involved in the investigation to maintain the strictest confidentiality.

The Company understands the need of an individual raising a concern not to be identified.

Therefore, the Company will do everything in its power to maintain the confidentiality of the matter and to protect the identity of the individual.

The Company does not accept anonymous reports.

Please note that you may need to disclose information or evidence gathered in the course of an investigation as part of legal proceedings.

## External disclosure (exceptions)

These guidelines provide an internal mechanism for reporting, investigating and remedying serious or sensitive wrongdoing or misconduct in the workplace and/or the Company.

The Company expects all members, associates and external stakeholders of the Company to always comply with these Guidelines and applicable procedures, and that in all cases raising concerns internally will be the most appropriate action.

In certain circumstances, it may be appropriate to raise concerns with a third party body, such as a regulator (this may be done after they have been raised with the Company).



## Monitoring and review

The Company will monitor the effectiveness of these Guidelines and will take remedial action in the event that it appears that the Guidelines and other internal procedures may not achieve the overall objectives of the Company in accordance with applicable laws

## Information on processing of the whistleblower's personal data

Pursuant to art. 13 and art. 14 Regulation 9EU) 2016/679 of the European Parliament and of the Council of 27<sup>th</sup> April 2016 on the protection of natural persons with regard to the processing of personal data on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation ("GDPR")) herewith we inform you as follows:

Data Controller	The controller of your personal data ("Data") processed in connection with the submission of the report on the basis of the act of 14 <sup>th</sup> June 2014 on the Protection of Whistleblowers (Journal of Laws 2024 position 928) and Whistleblowing Guidelines ("Report") is "Global Parks Poland" Sp. z o. o. with its registered seat in Warsaw with the address in Warsaw (02-768) at ul. Fosa 41/11 ("Controller").
Data Protection Officer	The Controller has appointed a Data Protection Officer who can be contacted in matters related to the protection of personal data: <ul style="list-style-type: none"><li>• in writing, to the address of the Controller's registered office with the note "Inspektor Ochrony Danych",</li><li>• by e-mail, to: <a href="mailto:iod@parkofpoland.com">iod@parkofpoland.com</a></li></ul>
Purpose and basis of processing	The Whistleblower's personal data is processed: <ol style="list-style-type: none"><li>a) to verify and follow up on the Report. The basis for the processing of Data is Article 6(1)(c) of the GDPR (legal obligation).</li><li>b) In some cases, the basis for the processing of the Data is Article 6(1)(a) of the GDPR, i.e. your voluntary and explicit consent to the processing of the Data, including the disclosure of your personal data.</li><li>c) If you provide special categories of Data in your Report (e.g. concerning health), the legal basis for the processing of the Data is, as the case may be, Article 9(2)(b) of the GDPR (processing necessary for the fulfilment of obligations and the exercise of specific rights in the field of employment, social security and social protection law), Article 9(2)(f) of the GDPR (processing necessary for the establishment, exercise or defence of legal claims) or Article 9(2)(g) of the GDPR (processing necessary for reasons of important public interest).</li><li>d) In order to establish, pursue or defend claims, which is the legitimate interest of the Controller. The basis for the processing of the Data is Article 6(1)(f) of the GDPR or Article 9(2)(f) of the GDPR.</li></ol>



Data recipients	The Data may be transferred to entities providing services to the Controller, including providers of IT services and solutions, external advisors, auditors and/or experts, entities providing legal services (legal advisors). As a rule, however, Personal Data related to the Report are processed only by authorized persons.
Period of Data Processing	<ol style="list-style-type: none"><li>Personal data that is not relevant to the processing of the report will not be collected and will be deleted immediately in the event of accidental collection. Such personal data shall be erased within 14 days of establishing that they are irrelevant.</li><li>Personal data processed in connection with the acceptance of the Report or taking follow-up actions and documents related to this Report are stored by the Controller for a period of 3 years after the end of the calendar year in which the follow-up actions were completed, or after the end of the proceedings initiated by these actions. The Controller deletes personal data and destroys documents related to the Report after the expiry of the storage period – this does not apply if the documents related to the Report are part of the files of preparatory proceedings or court or administrative court cases.</li><li>Personal data and other information in the register of internal reports are stored for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or after the end of the proceedings initiated by these action</li></ol>
Whistleblower's rights	<p>Due to the fact that the Controller processes the Data, whistleblower has following rights:</p> <ol style="list-style-type: none"><li>to object to the processing of the Data, to request access to the Data, to correct, delete or restrict processing, and the right to transfer the Data. The possibility of exercising the above rights may depend on the basis for the processing of the relevant category of Data. In addition, to the extent that the Controller processes the Data on the basis of consent;</li><li>to withdraw it at any time by contacting Controller in writing or via e-mail – contact details are indicated in the "Data Controller" section above. The withdrawal of consent does not affect the lawfulness of the processing that took place before the withdrawal of consent. You also have the right to lodge a complaint with the supervisory authority (the President of the Personal Data Protection Office, 2 Stawki Street, 00-193 Warsaw).</li></ol>
Obligation to provide personal data	Providing Data is necessary to consider the Report. Failure to provide data will result in the Report not being considered.



## Information on processing of personal data of a witness disclosed in the Report of the whistleblower

Pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC ("GDPR"), we inform you that:

Data Controller	The controller of your personal data ("Data") processed in connection with the submission of the report on the basis of the act of 14 <sup>th</sup> June 2014 on the Protection of Whistleblowers (Journal of Laws 2024 position 928) and Whistleblowing Guidelines ("Report") is "Global Parks Poland" Sp. z o. o. with its registered seat in Warsaw with the address in Warsaw (02-768) at ul. Fosa 41/11 ("Controller").
Data Protection Officer	The Controller has appointed a Data Protection Officer who can be contacted in matters related to the protection of personal data: <ul style="list-style-type: none"><li>• in writing, to the address of the Controller's registered office with the note "DPO",</li><li>• by e-mail, to the address <a href="mailto:iod@parkofpoland.com">iod@parkofpoland.com</a></li></ul>
Purpose and basis of processing	Personal data is processed: <ul style="list-style-type: none"><li>a) to verify and handle the Report in accordance with the Company's Internal Reporting Procedure. Your personal data is processed in connection with the Reported breach in which your personal data was included. We process Data in order to explain a potential violation of the law. We may ask you for clarifications, additional questions regarding the Report, and ask you to send us any documents or information that will be necessary to clarify the Report.</li><li>b) If your special categories of data (e.g. concerning health) are provided in the Report, the legal basis for the processing of your Data is, depending on the circumstances, Article 9(2)(b) of the GDPR (processing necessary for the fulfilment of obligations and the exercise of specific rights in the field of labour law, social security and social protection) or Article 9(2)(f) of the GDPR (processing necessary to establish, assertion or defence of legal claims) or Article 9(2)(g) of the GDPR (processing necessary for reasons of important public interest).</li><li>c) In order to establish, pursue or defend claims, which is the legitimate interest of the Controller. The basis for the processing of the Data is Article 6(1)(f) of the GDPR or Article 9(2)(f) of the GDPR.</li></ul>
Data recipients	The data may be transferred to entities providing services to the Controller, including providers of IT services and solutions, external advisors, auditors and/or experts, entities providing legal services (legal advisors). As a rule, however, Data related to the Report are processed only by authorized persons.
Period of Data Processing	Personal data will be stored for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or after the end of the proceedings initiated by these actions.



## Wintess' rights

Wintess had the right to:

- a) access personal data, with the exception that the provision of Article 15(1)(g) of the GDPR regarding the disclosure of information about the source of acquisition of personal data does not apply, unless the whistleblower does not meet the conditions set out in Article 6 Laws on protection of whistleblowers or has expressly consented to such disclosure;
- b) to correct your personal data, delete it in cases provided for by law and restrict processing;
- c) to lodge a complaint with the supervisory authority - the President of the Personal Data Protection Office, if you believe that the processing of your personal data violates the provisions of the GDPR (2 Stawki Street, 00-193 Warsaw).

