

Internal reporting procedure
of 18 September 2024
in force in YAREAL Polska spółka z ograniczoną odpowiedzialnością
with its registered office in Warsaw
("Reporting procedure")

I. INTRODUCTION

1. The reporting procedure specifies the internal procedure for reporting information on breaches of the law and follow-up actions enforced by the Company in accordance with the Act of 14 June 2024 on the protection of whistleblowers (hereinafter: "**Act**", Journal of Laws 2024.928).
2. The reporting procedure complements other internal documents used in the Company, including procedures and policies. In the event of any discrepancies between the content of the Reporting Procedure and the Company's other internal documents, the provisions of the Reporting Procedure shall apply to the extent necessary to implement the provisions and goal of the Act.

II. DEFINITIONS

1. Whenever the Reporting Procedure refers to the following:
 - 1.1. **Company** – shall be construed as the company YAREAL Polska spółka z ograniczoną odpowiedzialnością with its registered office in Warsaw;
 - 1.2. **Follow-up action** – shall be construed as an action taken by the Company with the aim of assessing the veracity of the information contained in the Report and, in appropriate cases, to combat the breach constituting the subject of the Report, for example by way of an investigation, report of a possible crime, action to recover funds or the closure of the report receipt and verification procedure;
 - 1.3. **Retaliatory action** – shall be construed as a direct or indirect act or omission in a Work-related context, associated with a Report or Public disclosure, which violates or may violate the rights of the Reporting person, or causes or may cause unreasonable damage to the Reporting person, including unjustified initiation of proceedings against the said person;
 - 1.4. **Information on breaches** – shall be construed as information, including a reasonable suspicion, regarding an existing or potential breach of the law that has occurred or is likely to occur in the Company in whose recruitment process or other negotiations preceding contract conclusion the Reporting person participated, in which the Reporting person is working or worked, or in another legal entity with which the Reporting person maintains or maintained contact in an Work-related capacity, or information pertaining to an attempt to conceal such a breach;
 - 1.5. **Feedback** – shall be construed as information provided to the Reporting Party regarding planned or undertaken follow-up actions, and the reasons for such actions;
 - 1.6. **Work-related context** – shall be construed as past, present or future activities related to the performance of work based on an employment relationship or another legal relationship constituting the basis for the provision of work or services, or the performance of a function in a legal entity or for the benefit of such entity, in connection with which information about a breach of the law was obtained and retaliatory actions are a possibility;

- 1.7. **Person concerned** – shall be construed as a natural person, a legal person or an organisational unit without legal personality granted legal capacity under the Act, indicated in the Report as the person responsible for the breach or with whom such a person is associated;
- 1.8. **Facilitator** – shall be construed as a natural person who assists the Reporting Party in submitting a Report in a Work-related context and whose assistance should not be disclosed;
- 1.9. **Third person associated with the Reporting person** – shall be construed as a natural person that may suffer retaliatory actions, including a co-worker or a family member of the Reporting person;
- 1.10. **Act** – shall be construed as the Act of 14 June 2024 on the protection of whistleblowers;
- 1.11. **Report** – shall be construed as the communication of information on a breach identified by the Reporting person made via the internal channel indicated in the Reporting Procedure;
- 1.12. **Reporting person** – shall be construed as a natural person who reports Information on breaches obtained in a Work-related context. The Reporting person may be, among others: an employee, a temporary employee, a person employed on another basis than an employment relationship, including a civil law contract, an apprentice, a trainee, a proxy, an entrepreneur, a shareholder or partner, a member of a management body, a person performing work under the supervision and management of a contractor, subcontractor or supplier, a volunteer, as well as persons prior to entering into an employment relationship or another legal relationship constituting the basis for the provision of work or services, or performing a function in the Company or on its behalf, and natural persons after the termination of the employment relationship or cooperation who performed the above-mentioned functions in the Company;
- 1.13. **Receiving person** – shall be construed as the persons designated in the Company to receive Reports, being 3 persons from the legal department and also members of the Committee, each of them authorised to independently receive and verify a Report;
- 1.14. **Committee** – an entity, consisting of 3 persons from the Company's legal department, authorised by the Company to take Follow-up actions, including verification of the Report and further communication with the Reporting person, which includes requests for additional information and providing feedback to the Reporting person;
- 1.15. **External report** – shall be construed as verbal or written communication of information about a breach of law to the Commissioner for Human Rights or a public authority;
- 1.16. **Public disclosure** – shall be construed as making information about a breach of the law available in the public domain.

III. MAKING INTERNAL REPORTS

1. The Reporting person may submit the Report in electronic form, via the dedicated e-mail address: sygnalista@yareal.com. It is recommended to use the Report form constituting Appendix 1 to the Reporting Procedure.
2. The Company does not foresee anonymous reporting of breaches.
3. The Company ensures that the Reporting Procedure and the personal data processing related to the receipt of Reports shall prevent unauthorised persons from gaining access to the information contained in the Report and ensure that the identities of the Reporting person, the Concerned person, and the third party indicated in the Report shall be kept confidential.
4. The subject of the Report are breaches of the law consisting in actions or omissions contrary to the law or intended to circumvent the law concerning:
 - 1) corruption;
 - 2) public procurement;
 - 3) financial services, products and markets;
 - 4) combating money laundering and financing of terrorism, whereas if the Reporting person wants to make an anonymous AML report, the procedure for anonymous reporting by employees and other persons performing activities on behalf of the Company actual or potential breaches of regulations on anti-money laundering and financing of terrorism shall apply;
 - 5) product safety and compliance;
 - 6) transport safety;
 - 7) environmental protection;
 - 8) radiological protection and nuclear safety;
 - 9) food and feed safety;
 - 10) animal health and welfare;
 - 11) public health;
 - 12) consumer protection;
 - 13) protection of privacy and personal data;
 - 14) network and IT system security;
 - 15) financial interests of the Republic of Poland's State Treasury, local government units and the European Union;
 - 16) the European Union internal market, including public law competition rules and state aid and corporate taxation;
 - 17) constitutional freedoms and rights of people and citizens – occurring in relations between an individual and public authorities, and unrelated to the areas indicated above.
5. The persons designated to receive reports shall confirm the receipt of a Report to the Reporting person within 7 days from the date of its receipt by way of a message sent to the e-mail address used to submit the Report. To ensure security, the Report receipt confirmation is sent in a new e-mail message to the Reporting person, so that the content of the Report does not reach the Reporting person again.

IV. REPORT RECEIPT

1. After the Report is received, the Persons (or Person) designated to receive Reports verify whether the Report concerns one of them. If the Report concerns a Person designated to receive Reports, point 2 below shall apply. In the event the Report does not concern any of the Persons designated to receive Reports, the Committee shall commence investigating the Report (within 3 days of receiving the Report).
2. A Person concerned from the Report cannot be a member of the Committee. If the Report concerns a member of the Committee, the said Committee member shall be excluded by the Management Board. In the event a Committee member is excluded, the Management Board authorises another person to consider the Report.
3. In the event of circumstances arising that may affect the impartiality of a Committee member in their assessment of the Report, the said member of the Committee or another member of the Committee should lodge a request with the Management Board that the said member be excluded from the Committee's work. In the event of exclusion, section 2 above shall apply.
4. The Committee assesses the completeness of the Report, verifying whether the data contained therein allows for an investigation to be conducted. If the Report is incomplete, the Committee shall without delay contact the Reporting person (*if possible*) to supplement the information.
5. The Committee may forego an investigation, if the Report is incomplete or pertains to issues not covered by the Reporting Procedure. Incompleteness shall be construed as a state that prevents further steps, i.e. lacking important information, with it being impossible to contact the Reporting person or for the Reporting person to supplement the Report.

V. INVESTIGATION

1. If the report is complete, the Committee shall immediately begin the investigation. For this, the Committee is entitled to collect information and documents from employees or other persons performing activities on behalf of the Company, as well as to collect them from all available sources.
2. The investigation related to the submitted Report shall be conducted in accordance with the principles of impartiality and confidentiality. The duration of the investigation should not exceed 3 months.
3. Employees or other persons performing activities for the Company are required to provide the Committee with information during the investigation.
4. In the event of false information being provided or refusal to provide an answer during the investigation, disciplinary action may be taken against persons hindering the investigation and having any legal relationship with the Company.
5. Memos are prepared from the Committee's meetings. A memo contains information pertaining to actions taken during the Committee meetings, i.e. decisions taken, witnesses heard, documents reviewed, persons participating in the aforementioned activities, dates of subsequent meetings (if such are set).
6. Upon establishing all factual circumstances and considering the evidence collected, the Commission decides on the validity of the Report. If the Report is justified, the Committee issues a recommendation indicating follow-up actions.
7. The Committee's decisions are taken by a majority vote. Should votes be divided evenly, the vote of the Committee Chair shall break the tie.
8. After the investigation, the Committee prepares a report on the Report within 7 days of the investigation's completion and then forwards its results accompanied by recommendations and

relevant evidence to the Company's Management Board for a decision on appropriate follow-up actions.

9. The Management Board shall decide on appropriate follow-up actions within 7 days of receipt of the Committee's report with its recommendations and supporting evidence. The Management Board communicates the decisions taken to the Committee within 3 days. If the Report concerned a member of the management board, they shall not participate in the decision on the appropriate follow-up action and shall not familiarise themselves with the Committee's recommendations.
10. If investigations are conducted and no need for follow-up actions is found, the Committee shall prepare a summary report on such reports containing the justification for foregoing follow-up actions and the results together with appropriate evidence, and present it to the Company's Management Board once a month.
11. The Committee shall, no later than 3 months from confirmation of receipt of a Report or, in the event confirmation is not provided to the Reporting person, 3 months from the expiry of 7 days from the date the Report is filed, provide the Reporting person with feedback including, in particular, information whether a breach was determined to have occurred and any measures that have been or will be taken in response to the identified breach.

VI. REGISTER OF REPORTS

1. An entry in the register of Reports is made on the basis of a Report.
2. The Committee is responsible for maintaining the register of Reports.
3. The Company is the personal data controller for data collected in the register.
4. The internal reporting register includes the following:
 - a) report number;
 - b) subject of the breach;
 - c) personal data of the Reporting person and the Person concerned by the Report, necessary to identify these persons;
 - d) e-mail address for contacting the Reporting person;
 - e) date of report;
 - f) information on follow-up actions taken;
 - g) date of case closure.
5. Personal data and other information contained in the internal reporting register are retained for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or after any proceedings initiated by such actions were completed.

VII. PROHIBITION OF RETALIATION

1. No retaliatory action, nor attempts or threats of retaliation may be taken against the Reporting person.
2. The Reporting person is subject to the protection stipulated in this chapter and the provisions of the Act from the moment of Report submission, provided the Reporting person had reasonable

grounds to believe that the information on the breach that was the subject of the Report was true at the time of Report submission and that the said information constitutes Information on breaches.

3. If the work was, is or will be performed based on an employment relationship, the Reporting person may not be subject to retaliatory action consisting of the following:
 - 1) refusal to enter into an employment relationship,
 - 2) notice of termination or termination without notice of the employment relationship,
 - 3) failure to conclude an employment contract for a definite period or an employment contract for an indefinite period after the termination of the trial period employment contract, failure to renew another employment contract for a definite period or failure to conclude an employment contract for an indefinite period after the termination of a fixed-term employment contract – in the event the Reporting person had a justified expectation that such a contract would be concluded,
 - 4) reduction of remuneration,
 - 5) withholding promotion or passing over for promotion,
 - 6) omission when awarding work-related benefits other than remuneration or a reduction in such benefits,
 - 7) demotion,
 - 8) suspension from employment or duties,
 - 9) transferring the Reporting person's current duties to another employee,
 - 10) unfavourable change in the place of work or work schedule,
 - 11) negative evaluation of work or negative opinion about work,
 - 12) imposition or administering of any disciplinary measure, including a financial penalty, or a measure of a similar nature,
 - 13) coercion, intimidation or exclusion,
 - 14) mobbing,
 - 15) discrimination,
 - 16) disadvantageous or unfair treatment,
 - 17) withholding participation or omission when selecting for participation in training aimed at improving professional qualifications,
 - 18) unjustified referral for a medical examination, including psychiatric examination, unless other legal provisions stipulate the possibility of referring an employee to such an examination,
 - 19) blacklisting for future employment on the basis of a sector or industry-wide informal or formal agreement,
 - 20) causing financial loss, including loss of business or loss of income,
 - 21) causing other intangible damage, including infringement of personal rights, in particular causing harm to the good name of the Reporting person

– unless the Company proves it was guided by objective reasons.
4. Disadvantageous treatment due to the submission of a Report or public disclosure shall also be construed as a threat or attempt to apply a measure specified in section 3, unless the Company proves it was guided by objective reasons.

5. Sections 3-4 of this chapter shall apply to a Facilitator and a Person associated with the Reporting person, as well as, accordingly, to the legal person or other organisational unit assisting the Reporting person or associated with them, in particular owned by the Reporting person or employing them.
6. Sections 3-5 shall apply accordingly if the work or service was, is or is to be provided on the basis of a legal relationship other than an employment relationship for the provision of work or services, provided the nature of the work or service provided or the function or service performed does not exclude such actions against the Reporting person.
7. Simultaneously, if the Reporting person's work or services were, are or are to be provided under a legal relationship other than an employment relationship for the provision of work or services, or the performance of a function, the submission of a report or public disclosure cannot serve as the basis for retaliatory actions or for an attempt or threat of retaliatory actions, including in particular:
 - a) termination of a contract to which the Reporting person is a party, in particular for the sale or delivery of goods or the provision of services, withdrawal from such a contract or its termination without notice;
 - b) imposition of an obligation or the refusal, restriction or withdrawal of a right, in particular a permit or relief (*if applicable*).
8. The Company shall take appropriate disciplinary actions against persons engaging in repressive or discriminatory actions, or other types of unfair treatment towards the Reporting person, facilitators and persons associated with the Reporting person during the investigation, as well as persons failing to comply with the rules on protecting the confidentiality of the identity of the aforementioned persons.
9. The submission of a report or a public disclosure cannot entail liability, including disciplinary liability or liability for damages due to the violation of the rights of other persons or legal obligations, in particular within the scope of defamation, infringement of personal rights, copyrights, protection of personal data and the obligation to maintain confidentiality, including business secrets, provided the Reporting person had reasonable grounds to consider the Report or public disclosure necessary to disclose the breach in accordance with the Act.
10. In the event legal proceedings concerning the liability referred to in sec. 9 above are initiated, the Reporting person may request that such proceedings be discontinued.
11. Obtaining information that is the subject of a report or of a public disclosure, or accessing such information cannot constitute the basis for liability, provided that the obtaining or access do not constitute a prohibited act.

VIII. PERSONAL DATA PROTECTION

1. Personal data of the Reporting person allowing their identification shall not be disclosed to unauthorised persons, unless with the express consent of the Reporting person or pursuant to the law.
2. The provisions of sec.1 above shall not apply in cases where disclosure is a necessary and proportionate obligation stemming from legal provisions in connection with investigations conducted by public authorities, or preparatory or judicial proceedings conducted by courts, including such aimed at guaranteeing the rights of defence of the Person concerned by the Report. In such a case, the competent public authority or court shall inform the Reporting person by sending, in paper or electronic form, an explanation of the reasons for disclosing the said person's personal data, unless such notification would jeopardize the investigation, preparatory or judicial proceedings..

3. Following the receipt of a Report, the Company processes personal data to the extent necessary to accept the report or take any necessary follow-up action. Personal data irrelevant to the adjudication of the report is not collected and, in the event of accidental collection, is deleted immediately. The deletion of such personal data shall occur within 14 days from the moment it is deemed irrelevant to the case.
4. The organisation of Report receipt and verification, follow-up actions and the related personal data processing shall prevent unauthorised persons from gaining access to the information covered by the Report and ensure the confidentiality of the identity of the Reporting person and the Person concerned. Protection of confidentiality applies to information that can be used to directly or indirectly identify such persons.
5. Only persons with written authorisation from the Company may receive and verify Reports, take Follow-up actions and process the personal data of persons referred to in sec. 4. Authorised persons shall maintain confidentiality.
6. In the event of an unintentional disclosure of the Reporting person's identity, Committee members shall deem the data a work secret and not disclose it further, unless at the request of law enforcement. At the same time, the Company shall bolster its actions aimed at enforcing the prohibition of retaliatory actions stipulated in point VII of the Reporting Procedure by ensuring necessary support to the Reporting person. Unintentional disclosure of the Reporting person's identity constitutes a data confidentiality breach within the meaning of the General Data Protection Regulation (GDPR) and as such is subject to the procedure for reporting a personal data protection breach in line with a separate internal procedure.
7. The Committee shall keep all information and documents collected by it in a manner preventing persons not involved in the Report adjudication process and without appropriate authorisation in this respect from reading them. All persons authorised to access personal data contained in Reports shall maintain its confidentiality.
8. Personal data, subject to sec. 3 sentence 2 above, and other information in the internal reporting register are retained for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after any proceedings initiated by such actions were completed.

IX. EXTERNAL REPORTS

1. The Reporting person may make an External report without submitting an Internal report to the Company. An external report is received by the Commissioner for Human Rights or a public authority. In appropriate cases, the Reporting person may also submit a report to European Union institutions, bodies or offices.
2. The public authority includes on its website in the Public Information Bulletin (BIP), in a separate, easily identifiable and accessible section and in a manner understandable to the Reporting person, the following information, in particular:
 - 1) contact details allowing the submission of an External report, in particular the correspondence address, e-mail address, address for electronic deliveries, separate electronic mailbox address, address of the website where the electronic form is located within the meaning of Art. 3 item 25 of the Act of 17 February 2005 on ICT implementation of the activities of entities performing public tasks (Journal of Laws of 2024, item 307), or a telephone number along with an indication of whether calls are recorded;
 - 2) the conditions for providing protection to the Reporting person;
 - 3) the procedure applicable to an External report, including the required manner of investigation for the information that is the subject of the External report or the provision of additional information;

- 4) the deadline for providing feedback, as well as the type and content of such feedback;
 - 5) the confidentiality rules applicable to External reports;
 - 6) the principles of processing personal data referred to in Article 8 of the Act, as well as the principles of processing personal data and information provided in the case of collecting data from the data subject, regulated respectively in Article 5 and Article 13 of Regulation 2016/679, Article 13 of Directive (EU) 2016/680 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 by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA (EU OJ L 119 of 04.05.2016, p. 89, as amended) or Art. 15 of Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (EU OJ L 295 of 21.11.2018, p. 39);
 - 7) the nature of any follow-up action taken in connection with an External report;
 - 8) legal protections and procedures aimed at safeguarding against retaliation and the availability of confidential advice for individuals considering making an External report;
 - 9) the conditions under which the Reporting person is protected from liability for a breach of confidentiality in accordance with Article 16 of the Act;
 - 10) encouragement to use the internal reporting procedure of a legal entity in the event the breaches of the law can be effectively remedied within the organisational structure of the legal entity and the Reporting person believes that there is no risk of retaliatory action;
 - 11) the contact details of the Commissioner for Human Rights.
3. The Commissioner for Human Rights publishes information on its website in the Public Information Bulletin, in a separate, easily identifiable and accessible section, as well as in a manner understandable to the Reporting person, in particular the information referred to in point 7 sections 1)-11) above.
 4. In matters not regulated by this Reporting Procedure for External reports, Chapter 4 of the Act shall apply.

X. FINAL PROVISIONS

1. The internal reporting procedure shall come into effect 7 days after its announcement.
2. The internal reporting procedure is made available on the Company's website to allow persons applying for employment on the basis of an employment relationship or another legal relationship constituting the basis for the provision of work or services, or fulfilling a function in the Company, or persons who have ended their cooperation with the Company, as well as persons other than employees who are Reporting persons, to familiarise themselves.
3. In matters not regulated by the Reporting Procedure, the provisions of the Act shall apply.

The reporting procedure was consulted with employee representatives.

Appendix 1 REPORT TEMPLATE

Report date:

Name and surname of the Reporting person:.....

Position:.....

E-mail address of the Reporting person:.....

Person whose action or omission is reported:

Name and surname:.....

Position:.....

Area of reported breaches:.....

Date and place of the occurrence:.....

Description:.....
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Reported evidence (optional):

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Yareal Polska sp. z o.o. with its registered office in Warsaw, in the capacity as the controller of your personal data processed in connection with this report, wishes to inform you that it will process your personal data for a new purpose, i.e. to accept your report and consider it in accordance with the "Internal Reporting Procedure".