

 NEPI ROCKCASTLE	Internal Reporting Procedure Rockcastle Poland sp. z o.o.	Version: 1
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INTERNAL REPORTING PROCEDURE

Rockcastle Poland sp. z o.o.

1 DEFINITIONS AND INTERPRETATION

Terms used in this Procedure shall have the meaning ascribed thereto in **Schedule no. 1**.

2 INTRODUCTION AND PURPOSE

- 2.1** The Company is committed to high standards of ethical, moral and legal business conduct. The Employees, Civil Law Contractors and representatives of the Company must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.
- 2.2** This Procedure is established as an internal procedure governing a reporting of infringements of law and taking follow-up actions (the internal reporting procedure) within the meaning of the Act.
- 2.3** This Procedure is intended to encourage and enable the Whistleblowers to report the Information on the Breach of Law so that the Company can investigate on and address inappropriate conduct and actions (take appropriate Follow-up Actions).
- 2.4** The aim of this Procedure is to:
- 2.4.1** encourage the Whistleblowers to feel confident in raising concerns related to the Breaches of Law specified in this Procedure, to question and act upon their concerns;
 - 2.4.2** provide ways for the Whistleblowers to raise those concerns;
 - 2.4.3** reassure the Whistleblowers that if they raise concerns in good faith and reasonable believe them to be true at the date of reporting the concern, they will be protected from the Retaliatory Actions;
 - 2.4.4** allow the Company to take Follow-up Actions on the submitted Reports.
- 2.5** The information on the Procedure shall be provided to each person applying for a job under an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of a function or service on commencement of recruitment or other negotiations preceding signing of the agreement based on which work/services for the Company are to be performed. The Company's partners will be contractually obliged to share the Procedure with their personnel members who are assigned to perform work/services for the Company, before they commence to do so.
- 2.6** This Procedure is reviewed on an annual basis, published internally on the Company's internal network and the review will be performed by a team of Legal, HR, Data Privacy, Internal Audit and Compliance professionals, in order to ensure it is comprehensive and up to date. The Procedure is approved by the Management Board of the Company and published on the Group's website, to be accessible to all parties concerned.
- 2.7** This Procedure is without prejudice to the Group Whistleblowing Policy adopted for the capital group to which the Company belongs (the "**Group**"), i.e., the Group Whistleblowing Policy remains in full force and effect independently from this Procedure. The reporting Personnel Member may, in their sole discretion decide if they would like to file the report: (i) under this Procedure in relation to the Breach of Law as set out in Section 4.1 or (ii) under the Group Whistleblowing Policy within the scope and in the manner set out therein. Reports made via Group channels are governed by the Group Whistleblowing Policy and the

Procedure does not apply to such reports. The Group Whistleblowing Policy is available at the Group's website in the Corporate Governance section.

3 APPLICATION

3.1 The Company allows the submission of Reports under this Procedure by individuals specified in the Act, in particular by the following individuals (the Whistleblowers):

- 3.1.1** Employees of the Company;
- 3.1.2** temporary workers for whom the Company is a user-company;
- 3.1.3** persons performing work under other legal basis than employment contract, in particular Civil Law Contractors (including free-lancing collaborators);
- 3.1.4** commercial proxies of the Company;
- 3.1.5** members of the Company's management board;
- 3.1.6** personnel of partners (contractors, subcontractors or suppliers) of the Company performing services or other outsourced activities for or on behalf of the Company under the supervision and direction of the partner (e.g. outsourced PM services, property management, development project management);
- 3.1.7** interns and volunteers performing activities for the Company.

3.2 An individual referred to in Section 3.1 above may file the Report, also in respect of the Information on the Breach of Law which he/she obtained in the Work-related Context prior to the establishment of the employment relationship or other legal relationship giving rise to the provision of work or services, or the performance of functions or duty in or for the Company, as well as after the lapse thereof.

4 REPORTS

4.1 With reservation of Sections 4.2 - 4.4 below, the Report under this Procedure may be made by the Whistleblower in respect of the Breach of Law concerning at least one of the areas specified in the Act, in particular any of the following areas:

- (i) corruption (bribery),
- (ii) public procurement,
- (iii) financial services, products and capital markets,
- (iv) prevention of money laundering and terrorist financing (AML);
- (v) product safety and compliance;
- (vi) protection of environment;
- (vii) consumer protection;
- (viii) protection of privacy and personal data;
- (ix) security of network and IT systems;
- (x) financial interests of the Republic of Poland, Polish local governments and the European Union;

- (xi) internal market of the European Union, including breaches of EU competition and state aid rules and corporate taxation.

4.2 The Procedure applies solely to the reporting of the Information on the Breach of Law obtained in the Work-related Context.

4.3 This Procedure and reporting channels outlined therein should not be used for reporting or otherwise handling any other breaches, violations and/or concerns (beyond those specified in Section 4.1 above). Such breaches, violations and/or concerns should be submitted and handled in compliance with the separate policies and procedures as may be applicable at the Company from time to time or be directed to the relevant function at the Company and this Procedure does not apply to them.

4.4 In particular, as regards Employees, the purpose of this Procedure is not to provide them with a tool to report HR-related issues or grievances specific to the day-to-day operations and job description or human interaction and relationships which are not covered by the scope of this Procedure nor any other policy and/or procedure referred to in Section 4.1 above. Such issues should be directly raised to and solved by the Human Resources Department of the Company in accordance with the manner adopted by the Company.

5 REPORTING PROCEDURE

5.1 Function responsible for receiving the Reports

The person authorized to receive Report is the Company's Group Senior Internal Auditor - Wiktoria Wajda. If the Report concerns the conduct of a senior internal auditor, the Report shall be submitted to Group Internal Audit Director - Olga Morosanu.

5.2 Reporting channels

5.2.1 The Report may be submitted by the Whistleblower through any of the below reporting channels:

- (i) sending an e-mail to the designated mailbox operated by the Senior Internal Auditor of the Company to the following address: whistleblowing_poland@nepirockcastle.com,
- (ii) verbally, during an in-person meeting with the Senior Internal Auditor of the Company organised within the working hours of the Company, i.e., Monday to Friday, between 8 a.m and 5 p.m.

5.2.2 If the Whistleblower wishes to make the Report during an in-person meeting, such a meeting shall be scheduled no later than within 14 days from the date of submission of the request for a meeting through one of the reporting channels described in Section 5.2.1 above. Upon the Whistleblower's prior consent, the Report will be documented by the Senior Internal Auditor of the Company in form of either recording or protocol from this in-person meeting.

5.2.3 For the avoidance of doubt, the reporting channels set out in Section 5.2.1 are available for all the Whistleblowers listed in Section 3.1 above.

5.3 Rules on submission of the Reports

- 5.3.1 If any Whistleblower has reasonable grounds to believe that the Breach of Law has occurred, he / she may and is encouraged to report such Information on the Breach of Law on one of the above-mentioned channels.
- 5.3.2 Reports may be made anonymously, however, Whistleblowers are encouraged to provide their contact details (in particular e-mail address) which will be kept strictly confidential. It is of high importance to retrieve as much information on the Breach of Law as possible. Staying anonymous could have an impact on the quality and level of the Follow-up Actions (and, in particular, the investigation of the case) or can make further investigation impeded or impossible.
- 5.3.3 When submitting the Report, the Whistleblower should have reasonable grounds to believe that the reported Information on the Breach of Law is true at the time of submitting the Report and that it is the Information on the Breach of Law which is subject to this Procedure. The Report should be made in a good faith.
- 5.3.4 The Report should contain a clear and full description of the Breach of Law, in particular:
 - (i) a description of the specific situation or circumstances that may give rise to the Report with an indication of the relevant facts;
 - (ii) an indication which area listed in Section 4.1 it relates to;
 - (iii) an indication of the entity to which the Report relates and, if applicable, persons related to the case;
 - (iv) an identification of any witnesses of the Breach of Law;
 - (v) an identification of any evidence and information at the disposal of the Whistleblower that may be of assistance in the process of considering the Report;
 - (vi) an indication whether the situation has already occurred, whether there have been any known other such potential violations in the past, or whether the situation is yet to occur.

The Report may also contain any other supplementary information that, in the opinion of the Whistleblower, is necessary for the proper examination thereof.

- 5.3.5 The Whistleblower should refrain from including in the Report information that is not relevant for examination of the Report, in particular any special category personal data (such as personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, genetic data, biometric data, data concerning health or data concerning sex life or sexual orientation) and personal data relating to criminal convictions, as well as any other information that the Whistleblower may reasonably believe that they may not necessarily be true or accurate, such as gossips or hearsays.

6 HANDLING REPORTS BY THE COMPANY

- 6.1 The Senior Internal Auditor of the Company shall provide the Whistleblower with a confirmation of the Report being received within seven (7) days as of the reception of the Report by the Company, unless the Whistleblower has not provided contact details.

- 6.2** If the Report has not been submitted through the reporting channels determined under Section 5.2.1 above and/or has been directed to a person which is not authorised therein, this person is obliged to immediately hand-over this Report to the Senior Internal Auditor of the Company without becoming familiar with the content of the Report, to keep the fact of such Report being made and its content strictly confidential, as well as not to alter (modify) its content.

7 FOLLOW-UP ACTIONS

7.1 Plausibility check

- 7.1.1** All Reports received through the official channels will be directed to the Senior Internal Auditor of the Company for plausibility check, i.e. each Report will be verified if it is subject to the Procedure and whether the Report includes sufficient and credible information to undertake further Follow-up Actions, in particular to conduct an internal investigation.
- 7.1.2** All Reports will be reviewed promptly, and, if determined to be necessary, i.e. following a plausibility check, relevant Follow-up Actions will be undertaken. If the Report fails the plausibility check, depending on the circumstances, the Whistleblower may be requested to provide additional explanations or the Report will not be allowed to proceed of which the Whistleblower shall be notified.
- 7.1.3** In case as a result of the plausibility check it has been determined that the Report does not relate to the Breach of Law within the meaning of the Act and this Procedure, but may be subject to the Group Whistleblowing Policy, the Senior Internal Auditor shall contact the reporting Personnel Member (provided that the Report contained their contact details) in order to obtain a consent for processing the Report in accordance with the Group Whistleblowing Policy instead of this Procedure.

7.2 Investigation procedure

- 7.2.1** Following passing the plausibility check performed all Reports considered plausible will be investigated by the Company.
- 7.2.2** The Senior Internal Auditor of the Company will be responsible to perform the investigation, in accordance with the principles and quality requirements laid down in the Internal Audit Charter and may collaborate in doing so with subject matter experts from relevant departments of the Company and the Group, in particular Risk & Compliance, Legal or other functions or external advisors, as it considers necessary.
- 7.2.3** In all cases the investigation will be conducted in a timely (effective), impartial and professional manner, to collect and secure needed evidence and details to ensure thorough and transparent assessment and using a double-focus approach: vertical approach (e.g. assess relevant processes, specific responsibilities corresponding to all decision levels etc.) and horizontal approach (e.g., other departments will be requested to provide information and evidence regarding the investigated case).
- 7.2.4** All Reports will be dealt with in confidence, with only staff that need to know, being authorized to process personal data, informed and obliged to keep confidential the facts of investigation, in particular information revealed in course of

investigation. The hierarchical supervisor of the concerned personnel member(s) does not need to be informed, unless the investigation team considers such information may bring additional value in the investigation process and does not hinder the investigation itself.

7.2.5 Where the Whistleblowers have identified themselves, they may be approached during the investigation, in a confidential manner, in order to provide additional information and support with the investigation process. The Whistleblower is not obliged to and should not specifically collect evidence for the purpose of investigation on their own, but is expected to share evidence and information already in his/her possession. If the Report was made anonymously, the Whistleblower may refuse to provide additional information or evidence if it could lead to his/her identity being revealed.

7.2.6 The investigation may also entail:

- (i) requesting other persons than the Whistleblower to comment, provide details or relevant information (in oral, written or electronic form), whose input is deemed required, on the Information on the Breach of Law being subject to the investigation;
- (ii) analysing underlying documents and other sources of information (e.g. e-mails, financial records and documentation).

7.2.7 All Personnel Members are expected to fully cooperate in any investigation conducted under this Procedure, in particular provide explanations and documents requested by the Senior Internal Auditor of the Company and maintain confidentiality of the investigation.

7.2.8 All individuals involved in the investigation shall sign a separate undertaking regarding confidentiality.

7.3 Closure of the investigation

7.3.1 Once the facts have been established, corroborated and documents reviewed/interviews performed, the Senior Internal Auditor of the Company will prepare a written report on the results of the investigation. This report will be transmitted to the Members of the Management Board of the Company. The information about the Report and conclusions of the investigation will as a default matter be shared with a limited distribution list of stakeholders, and in particular with the Company's Management Board.

7.3.2 No later than three (3) months as of the confirmation of reception of the Report to the Whistleblower pursuant to Section 6.1, or – in case the confirmation referred to in Section 6.1. has not been provided – within three (3) months as of the lapse of seven (7) days since the Report was made, the Whistleblower should be provided with the Feedback, provided that the Whistleblower has indicated an address to which the Feedback should be provided.

7.3.3 The Whistleblower may not, depending on the factual circumstances of the matter and legal requirements, receive some or all information on the details or the outcome of the investigation, save for general information on determination or non-determination of the Breach of Law and potential measures which have been or will be applied in a reaction to the determined Breach of Law.

- 7.3.4 If the investigation concludes that the Report is substantiated, the Company may undertake, depending on the circumstances of the given case, appropriate remedial actions, and in particular disciplinary or other legal action against the identified perpetrators of the Breach of Law or systematic actions, in compliance with the local legislation.
- 7.3.5 Each Report is subject to registration in a confidential Reports' Register, regardless of the further course of the proceedings, kept in accordance with the Act. The Senior Internal Auditor of the Company is responsible for keeping the Reports' Register at Polish entity level and only Internal Audit of the Company shall have access to the information kept in the Reports' Register.
- 7.3.6 The anonymised results of the investigation (i.e. without personal data), together with any recommended measures, including consequence management, will be reported to the Group Audit Committee on a regular basis by Group Internal Audit Director, and in case of the major risks – they will be considered in the internal risk assessment and result in recommended further improvements in the processes and controls.

[7(1). INFORMATION ON EXTERNAL REPORTING] 7(1).1. Pursuant to the Act, the Whistleblower may make the External Report to the Ombudsman or public authorities and, where appropriate, to institutions, bodies, offices or agencies of the European Union without first submitting the Report in accordance with this Procedure. However, the use of internal reporting channels established under this Procedure as set out in Section 5.2 above before reporting externally is strongly encouraged as it may expedite proceedings in response to the Report and allow conducting Follow-up Actions more efficiently and quickly.

7(1).2. External Report may be submitted to the Ombudsman who will conduct initial review thereof and, in accordance with its authority, will either proceed with follow-up actions internally or will forward the External Report to the local or EU authority which is competent for taking follow-up actions in relation to a given External Report, of which the Whistleblower will be notified.

7(1).3. Detailed information on external reporting procedure is available on the website of the Ombudsman's Office and additionally on the websites of the Public Information Bulletin dedicated to a given public authority.]

8 NON-RETALIATION

- 8.1 No Retaliatory Action or attempted or threatened Retaliatory Action may be taken against the Whistleblower provided that he/she reports matters in good faith, i.e., having reasonable grounds to believe that the reported Information on the Breach of Law is true at the time of submitting the Report and that it constitutes the Information on the Breach of Law which is subject to this Procedure. This would equally apply where the Whistleblower is mistaken as to the true nature of the issue. Such protection is not afforded to anyone who maliciously raises a matter. The Whistleblower shall be protected from the moment of submitting the Report.
- 8.2 The Company guarantees it will not retaliate against any person solely because that person: (a) submits the Report or (b) assists the Whistleblower in making the Report or (c) is related (associated) with the Whistleblower. The Company may take disciplinary or other appropriate legal action (up to and including termination) against the Personnel Member who

has engaged in any Retaliatory Action in violation of this Procedure and will take all measures to protect the Whistleblower and persons specified in points (b) and (c) above.

- 8.3** Confidentiality will be ensured, to the extent possible, both during the investigation and the reporting process and sensitive information will be disseminated on a 'need to know' basis.
- 8.4** Employees and Directors will be trained on this Procedure and the Company's prohibition against retaliation in accordance with this Procedure.

9 PRESERVING PRIVACY

- 9.1** In managing the reported cases, under this Procedure, the Company applies the following **principles and rules**:

- 9.1.1** implement and maintain the dedicated channels for internal reporting specified in Section 5.2.1 above and, establish specific rules where necessary;
- 9.1.2** preserve confidentiality of the information received and protect the Whistleblowers' identity and all other persons involved;
- 9.1.3** apply data minimisation principle (only process personal data which is adequate, relevant and necessary, for the particular case, and to the extent necessary for receiving and handling Reports, carrying out investigations, and undertaking any Follow-up Actions);
- 9.1.4** ensure, when responding to right of access requests, that personal data of other parties is not revealed;
- 9.1.5** limit the transfer of personal data within the Company's departments and Company's Group to situations necessary for the legitimate performance of tasks of the relevant persons involved;
- 9.1.6** follow the statutory retention periods for the personal data processed within the scope of this Procedure;
- 9.1.7** implement organisational and technical security measures in order to guarantee a lawful and secure processing of personal data and to prevent the unauthorised persons from accessing the information covered by the Reports.

- 9.2** **Personal data.** Under this Procedure, personal data has the meaning given by the GDPR.
- 9.3** **Confidentiality protection.** The Company shall prevent unauthorized persons from gaining access to the information covered by the Reports and ensure protection of the confidentiality of the identity of the Whistleblowers, the persons concerned by the Reports and the third parties indicated in the Reports. The protection of confidentiality applies to all personal data based on which these persons' identity can be directly or indirectly revealed. The personal data of the Whistleblower which allows for the identification of him/her may only be disclosed in cases and in the manner specified by applicable statutory provisions.
- 9.4** **Data minimisation.** The Company recommends Whistleblowers to refrain from providing in their Reports, any personal data that are not relevant for examination of the case reported, in particular any personal data regarding the health state of another person or other details regarding special category personal data belonging to another person (e.g. religious beliefs, political opinions or sexual orientation etc.); where in her/his Report, the Whistleblower happens to disclose such information, the Company will not collect such non-relevant

information and, if already collected, will delete them within 14 (fourteen) days of determining that they are not relevant to the case.

- 9.5 Exemptions from the GDPR.** According to the Act, Articles 14(2)(f) and 15(1)(g) of the GDPR do not apply, meaning information on the source of the information will not be revealed, unless the Whistleblower submits the Report in breach of Section 5.3.3 of this Procedure, or consents to the disclosure of such information.
- 9.6 Access to Reports.** Access to the Report and processing of personal data of involved parties shall be granted to a limited number of persons, authorised internally by the Company in writing to receive and initially verify the Reports or run the investigation or take other Follow-up Actions (these individuals are generally from the Internal Audit Department, Risk & Compliance or Legal departments). These persons will be obliged to maintain confidentiality of information and personal data to which these persons had access in connection with the receipt and verification of the Reports, or taking any Follow-up Actions, both during their period of employment or engagement by the Company and thereafter. Also, subject to the evolution of the investigation, the personal data might be disclosed to competent judicial authorities.
- 9.7 Outsourcing.** To ensure efficient handling, as well transparent and objective investigation of the Whistleblowing cases, the Company's Senior Internal Auditor, in consultation with the Group Internal Audit Director may decide to contract specialised external providers, in which case (i) adequate data processing arrangements are to be signed, as well (ii) transparent information thereof is to be provided to the Whistleblowers by the means of the **Whistleblowing Data Privacy Policy**, (document published on the Group's website).
- 9.8 Retention.**
- 9.8.1** Personal data shall not be kept for a longer period than necessary having regard to the purpose of the processing and applicable law, while personal data that is not relevant to the investigations shall be deleted within 14 (fourteen) days of determining its irrelevance.
 - 9.8.2** When an initial assessment is carried out but it reveals that the case is not within the scope of this Procedure, particularly if the Report does not contain any information which directly or indirectly relates to the Breach of Law specified in this Procedure then the Report shall be deleted or referred to the right channel.
 - 9.8.3** In case of closed cases, personal data processed in connection with the Report received and Follow-up Actions and relevant documentation shall be kept for a period of 3 (three) years as of the end of calendar year in which the Follow-up Actions have been completed or after completion of proceedings initiated by these Follow-up Actions but in any case, the personal data collected from the Report and relevant documentation should be retained for at least 10 (ten) years from the date of collection, whichever occurs later. After the lapse of the aforementioned retention period, the personal data is permanently deleted.
- 9.9 Information and transparency.** The coordinates of the processing of personal data by the Company, as data controller, under this Procedure are detailed in the **Whistleblowing Data Privacy Policy**, published on the Group's website.

10 FINAL PROVISIONS

- 10.1** This Procedure was consulted with the personnel (staff) representatives of the Company and enters into force seven (7) days after its announcement to individuals performing work for the Company.
- 10.2** This Procedure has been drawn up in two language versions, Polish and English. In case of any discrepancies, Polish version shall prevail.

Schedules:

1. Definitions and interpretation

SCHEDULE NO. 1

DEFINITIONS AND INTERPRETATION

Act	means the Act of 14 June 2024 on protection of whistleblowers (Journal of Laws of 2024, position 928);
Breach of Law	means an act or omission that is unlawful or intended to circumvent the law regarding one of the areas determined by the Act, examples of which are set out in Section 4.1 of this Procedure;
Civil Law Contractor	means an individual engaged by the Company under civil law contract;
Company Employer	or means Rockcastle Poland sp. z o.o. with its registered seat in Warsaw;
Employee	means an individual employed by the Company under employment relationship;
[External Report]	<i>means oral or written notification on the Information on the Breach of Law to the Ombudsman or public authorities;</i>
Feedback	means an information provided to the Whistleblower on the Follow-up Actions planned or taken and the reasons for such actions;
Follow-up Action	means any action taken by the Company to assess the accuracy of the information contained in the Report and to prevent a reported Breach of Law, in particular through an investigation, initiation of inspections or administrative proceedings, prosecution, action taken to recover funds or the closing of proceedings under the Procedure;
GDPR	means the 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;
Information on the Breach of Law	means an information, including reasonable suspicion, about an actual or potential Breach of Law that has occurred or is likely to occur at the Company, in which the Whistleblower has participated in a recruitment or other pre-contractual negotiation process, works or has worked, or with which the Whistleblower has or has had contact in the Work-related Context, or information concerning an attempt to conceal such a Breach of Law;
Labour Code	means the Act of 26 June 1974 – the Labour Code (unified text: Journal of Laws dated 2023, item 1465 as amended);
Personnel Members	means jointly: the Employees of the Company as well as other individuals performing paid work for the Company under any other legal basis (in particular (without limitation): Civil Law Contractors);
Procedure	means this Internal Reporting Procedure;
Report	means oral or written notification on the Information on the Breach of Law to the Company via reporting channels as set out under Section 5.2 of this Procedure;
Reports' Register	means the register of the Reports kept by the Company;

Retaliatory Action	means direct or indirect act or omission in the Work-related Context that is caused by the Report, External Report or public disclosure and that violates or may violate legal rights of the Whistleblower or causes or may cause unjustified damage to the Whistleblower, including unjustified initiation of proceedings against the Whistleblower;
Whistleblower	means a natural person who reports or publicly discloses the Information on the Breach of Law obtained in the Work-related Context. The catalogue of individuals entitled to make Reports is set out in the Act and examples thereof are indicated in Section 3.1 of this Procedure;
Work-related Context	means past, present or future activities related to the performance of work on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function in or for the Company or for the benefit of the Company, or performing service in the Company, under which the Information on the Breach of Law has been obtained and there is a possibility of experiencing Retaliatory Actions.

