

**ENERGO-PRO Group**

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# Whistle Blower Policy

**2026**



## **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 *“any person who reports or discloses information on a threat or harm to the public interest in the context of their work-based relationship, whether it be in the public or private sector”*.<sup>2</sup>

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>3</sup>
- Serious and very serious administrative offences and labour law offences in the field of health and safety at work.
- 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.

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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> Recommendation CM/Rec(2014)7 and explanatory memorandum (<https://rm.coe.int/16807096c7>).

<sup>3</sup> These will include crimes and offences relating to fraud, bribery and corruption, money laundering, financing of terrorist activities and others.

- Procurement law.
- Protection of the EU's financial interest.
- 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.
- 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 of the alleged events.
  - Name of each person involved, 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.).No personal data will be collected unless it is clearly relevant to the processing of specific information, or if collected accidentally, it will be deleted without undue delay.
- 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. The WBDP will ensure that any people supporting the investigation are aware of the provisions of the Policy and the requirement to protect the whistle blower (especially maintaining confidentiality as to the identity of the whistle blower and protecting him/her from retaliation). The WBDP may maintain communication with the whistle blower and, if deemed necessary, request additional information from him/her.
- D. Outsourcing of the investigation to a qualified third party should be considered in circumstances where corporate criminal liability may arise, where the facts could result in civil litigation (including labour procedures), or where there is a legal obligation to report criminal conduct.
- E. If the initial investigation indicates possible breaches, 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.
- F. Depending on the subject matter of the report and the supporting evidence available,

the WBDP will conduct a detailed investigation. Internal and external legal advice will be sought, if required. The investigation must be carried out in accordance with any specific requirements set out in mandatory provisions of law.<sup>4</sup> Outsourcing of the investigation to a qualified third party must be considered in circumstances where corporate criminal liability may arise, where the alleged events could result in civil litigation (including labour procedures) or where there is a legal obligation to report criminal conduct.

- G. Each detailed investigation 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 events.
  - Be independent of people connected with the alleged events.
  - Presume the innocence of the person accused of a breach until the investigation is complete, preserving confidentiality as to their identity.
  - Ensure the right of defence and the right of access to the file of the person accused of a breach, with full respect for the principles and guarantees established by law and the Policy. This person shall have the right to be informed of the actions or omissions attributed to them and to be heard at any time, subject to maintaining the integrity of the relevant investigation and the principles enshrined in the Policy (especially maintaining confidentiality as to the identity of the whistle blower and protecting him/her from retaliation).
- H. 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.
- I. 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>5</sup>
- J. 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.
- K. If all time periods referred to in section J above have elapsed since receipt of any report without an investigation having been started, the information set out in such report shall be deleted. Communications that have not been processed may only be kept in anonymized form.

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

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<sup>4</sup> In Spain this includes following guidelines established in the Protocol for the prevention and management of workplace, sexual, and gender-based harassment.

<sup>5</sup> For Group companies operating in 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.

connected with any investigation of a report, will be retained for a reasonable and proportionate period, having regard to applicable laws governing whistleblowing and data protection. 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.
- G. A whistle blower must make a report through the WBDP, or an external channel, to quality for protection against retaliation under the Policy.
- H. If a report is sent through reporting channels other than as set out in **Annex 2**, the confidentiality of said communication must be guaranteed and reasonable efforts should be made by any recipient thereof to forward it to the WBDP.

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

Subject to the next following paragraph, the WBDP is Catherine Garcia (she/her)<sup>6</sup>, Environmental and Social Group Head. Such individual shall be the appointed representative for the purposes of the Spanish Independent Whistleblower Protection Authority (“AIPI”)

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**.

If the whistle blower suspects that the relevant WBDP is involved in the possible breach or if there is no response to a 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 identified in accordance with the Policy 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, which means the person accused of a possible breach will under no circumstances be informed of the whistle blower's identity. The WBDP will always obtain the whistle blower's explicit consent prior to disclosing his/her identity, subject to 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
- legal requirements to disclose the identity to law enforcement agencies or 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.

If a Group company becomes aware of the commission of a crime, it may have a legal obligation to report it to relevant law enforcement bodies. The Group company will always respect any such reporting obligation.

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

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<sup>6</sup> Both the appointment and dismissal of the WBDP must be notified to AINPI (as defined above).

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.

Protection from retaliation does not apply in the case of reports which:

- have been rejected for non-compliance with the requirements of the Policy.
- relate to conflicts that are strictly personal and private to the persons described therein.
- contain mere rumours, information already in the public domain or information otherwise falling outside the scope of the Policy.

## **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 and those of 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 breaches (as defined above) or involved in any 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 January 2026 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**

- <https://forms.office.com/e/RJT1uXBjy1>

#### **2. 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.

**Contact details for external reporting channels**

**For Brazil**

Not Applicable

**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 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**





## **ENERGO-PRO**

For issues related to actions or omissions that may constitute a criminal offense or a serious or very serious administrative offense:

1. In writing

Via email: [canal.externo@proteccioninformante.es](mailto:canal.externo@proteccioninformante.es)

By post: Autoridad Independiente de Protección del Informante, calle Luis Cabrera 9, 28002, Madrid

Via the forms available here:

[https://whistleblowersoftware.com/secure/canal\\_externo\\_de\\_denuncias\\_AINPI](https://whistleblowersoftware.com/secure/canal_externo_de_denuncias_AINPI)

or <https://apigalicia.gal/es/canal-externo>

2. Orally:

Face-to-face meeting at calle Luis Cabrera 9, 28002, Madrid, at the request of the whistleblower within a maximum period of seven days.

### **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 Brazil**

Not Applicable

**For Republic of Bulgaria**

(Energo-Pro Bulgaria EAD)

Mrs. Rada Peeva

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 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**

Not Applicable

**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 a breach took place may be processed by the relevant Group company as a data administrator.

The purpose of processing will be to determine whether a breach 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.