

Whistleblower Policy

July 2026

1. Introduction

Newport Logistics Sp. z o o (the '**Company**' or '**Employer**') is committed to conducting business ethically and in compliance with applicable laws. This Whistleblower Policy (the '**Policy**') is intended to encourage individuals who have serious concerns about any aspect of the Company's business to come forward and voice their concerns without fear of unfair treatment. This Policy describes what matters are reportable, how you can raise your concerns, the available protections, how the matter will be investigated and what support you can receive.

2. To whom does the Policy apply?

This Policy applies to all the Company's former Partners, to third parties, such as self-employed persons, shareholders, directors, subcontractors or suppliers, job applicants, volunteers, confidential advisors, trade union representatives who are in a work-related relationship with the Company and those who assist a reporting person. In this Policy all of the aforementioned persons are referred to as 'the **Partner**'.

3. What should be reported?

A Partner, who based on reasonable grounds suspects a (likely to occur) breach of European Union ('**EU**') law can make a report of the infringement ('**Report**').

What constitutes an infringement of the law?

An infringement is an act or omission that is unlawful or undermines the purpose and/or application of the law, in relation to the following areas ('**Infringement**')

- i. corruption
- ii. public procurement
- iii. financial services, products and markets;
- iv. prevention of money laundering and terrorist financing;
- v. product safety and compliance;
- vi. transport safety;
- vii. protection of the environment;
- viii. radiation protection and nuclear safety;
- ix. food and feed safety
- x. animal health and welfare

- xi. public health
- xii. consumer protection
- xiii. protection of privacy and personal data
- xiv. security of network and information systems;
- xv. the financial interests of the State Treasury of the Republic of Poland and of the European Union;
- xvi. the internal market of the European Union, including breaches of Union competition and state aid rules and corporate taxation.
- xvii. constitutional freedoms and rights of a human being and a citizen - occurring in the relations of an individual with public authorities and not related to the fields indicated in points i-xvi.

The policy also applies to reports of the following irregularities:

- xviii. infringement of policies, procedures and other internal regulations, excluding matters relating to labour law and health and safety,
- xix. infringement causing or exposing the employer to losses;
- xx. theft;
- xxi. fraud;
- xxii. disclosure of company secrets;
- xxiii. conflict of interest;
- xxiv. abuse of position;
- xxv. mismanagement
- xxvi. wastefulness
- xxvii. data security incidents
- xxviii. Financial and tax irregularities

The categories of whistleblowing listed in paragraphs xviii-xxvii have been voluntarily added by the Employer and will be subject to all the rules and principles set out in the procedure. However, under Section 3(2) of the Whistleblower Protection Act, whistleblowers reporting these irregularities will not be entitled to external reporting or public disclosure.

This Policy does not apply to matters outside the scope of this section. Infringements relating to other areas, including labour law, will be dealt with by other procedures applicable to the Company.

4. How should I report an infringement? When should I report it?

Before making a Report, you must ensure that there are reasonable grounds for suspecting a breach. Reasonable grounds are based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard. However, you do not need to prove your allegations. The Report will still qualify for protection under this Policy even if the Report turns out to be incorrect.

(i) Report via an online form on the website <https://newport.whiblo.pl/>

A Partner who has concerns about a Breach can report this information via <https://newport.whiblo.pl/>. The Employer encourages the use of this reporting channel as it provides the whistleblower with the greatest opportunity and facilitates contact in clarifying the matter.

A report may be submitted directly to the Company, orally or in writing, in accordance with the provisions below (“**Internal Report**”) or to the Commissioner for Human Rights or another public authority (“**External Report**”).

(ii) Report via post, e - mail or telephone call

You can also submit your Report to the legal department:

- via post: Catherine Delsemme, Legal Department, 5 rue de Strasbourg, L-2561 Luxembourg, The Grand duchy of Luxembourg
- via e-mail: legal@newport-im.com, or
- via telephone call: +352 262 129 1012

In case of submitting the Report via post the word “CONFIDENTIAL” should be included on the envelope to ensure priority and confidentiality.

In case of submitting the Report via an email, the word ‘Whistleblowing’ should be included in the subject line to ensure priority and confidentiality.

In case of submitting the Report a telephone call, the caller should indicate in advance that the conversation is to be conducted under this Policy.

(iii) Report during a personal meeting

The Partner may also request an oral Report to be made during a personal meeting. The meeting shall be arranged by the Company within 14 days of receipt of the request. A request for an appointment may be made by telephone or email the legal department (legal@newport-im.com; +352 262 129 1012)..

How should I make an External Report?

You can make an External Report without first making an Internal Report, but the Company encourages you to make an Internal Report first.

This will allow the Company to remedy the breach, if any, and take appropriate measures to prevent the continuation of any breach.

An External Report can be submitted directly to the Ombudsman or a public body.

Can a Report be submitted anonymously?

In the case of submitting the Report via post the word “CONFIDENTIAL” should be included on the envelope to ensure priority and confidentiality.

In the case of submitting the Report via an e-mail, the word ‘Whistleblowing’ should be included in the subject line to ensure priority and confidentiality.

In the case of submitting the Report via a phone call, the caller should indicate upfront that the conversation is to be conducted under this Policy.

The Company reserves the right not to consider anonymous submissions.

What should I include in the Report?

In order for the Report to be examined, as much detailed information as possible must be provided. Useful details include:

- i. date, time and location;
- ii. name of the organisational unit to which the Report relates
- iii. names of person(s) involved and their roles;
- iv. your relationship with the person(s) involved;
- v. the general nature of your concern;
- vi. how you became aware of the issue;
- vii. details of any witnesses
- viii. other information you have in support of your Report, including any documentation;
- ix. your preferable way of receiving feedback on your Report (e.g. your private e-mail address or other communication channel).

You may use the template attached as appendix 1 to this Policy when submitting your Report.

Information provided by a whistleblower will be considered a Report and will be subject to this Policy if the general conditions are met:

- i. Veracity of the report - the whistleblower does not need to have evidence to corroborate the information contained in the Report but must have reasonable grounds to believe that the information provided is true at the time the Report is made,
- ii. Work-related context - the information contained in the Report must have been obtained in a work-related context,
- iii. Categories of irregularities - the information contained in the Report must relate to a breach of the law or irregularities listed in paragraph 3 of the Policy.

The Employer does not tolerate false reports - disciplinary and legal consequences may be imposed on those making such reports.

5. What protection will I have?

You will not be treated unfairly in connection with a Report in good faith. In such a case, the Company will take protective action against:

- i. refusal to establish an employment relationship;
- ii. termination of the employment contract with or without notice, unless the reasons for termination of the employment contract are in no way related to the Report made by the Whistleblower

- iii. failure to convert a fixed-term employment contract into a fixed-term or indefinite-term employment contract or to conclude an indefinite-term employment contract after the termination of the fixed-term employment contract - if you had a reasonable expectation that such a contract would be concluded;
- iv. reduction of remuneration;
- v. withholding or omission of promotion;
- vi. abandonment or reduction of job-related benefits other than salary;
- vii. transfer to a lower position (demotion);
- viii. suspension in the performance of your duties;
- ix. transfer of your current duties to another Partner;
- x. an unfavourable change of your place of work or work schedule;
- xi. a negative evaluation of your work results or negative opinion of your work;
- xii. the imposition or application of a disciplinary measure, including a fine or a measure of a similar nature;
- xiii. coercion, intimidation or exclusion;
- xiv. mobbing
- xv. discrimination;
- xvi. unfavourable or inequitable treatment
- xvii. withholding or discontinuance of participation in training to improve professional qualifications;
- xviii. unjustified referral for medical examination, including psychiatric examination, provided that separate regulations provide for the possibility to refer an Partner for such examination;
- xix. actions aimed at making it more difficult to find future employment in a particular sector or industry on the basis of informal or formal sectoral or industry agreements;
- xx. causing financial loss, including economic loss or loss of income;
- xxi. causing other intangible damage, including damage to reputation, particularly on social media

unless the company proves that it had objective and duly justified reasons for taking such actions.

In addition, we will ensure that the Partner's managers and colleagues will refrain in good faith from any form of unfair treatment in relation to the Report. This includes, for example:

- i. intimidating, ignoring and excluding the Partner;
- ii. making unfounded or disproportionate allegations about the Partner's performance;
- iii. imposing a prohibition on the Partner or his/her colleagues from investigating, being on the job and/or contacting others, regardless of how the matter is presented;
- iv. intimidating the Partner by threatening to take certain measures or actions if he/she supports his/her Report.

You are only entitled to protection to the extent and in connection with your Report.

If you believe that you are suffering from one of the above situations, you should report it to the legal department (5 rue de Strasbourg, L-2561 Luxembourg, The Grand Duchy of Luxembourg, legal@newport-im.com, phone number: +352 262 129 1012), to enable the appropriate steps to be taken.

What are the consequences of submitting a false or misleading Report?

If you make a Report in good faith but it is not confirmed through the investigation process, no action will be taken against you. If you make a Report in bad faith, or if you fail to make a Report in accordance with this Policy, the Company may take disciplinary and legal measures against you (including termination of the relationship). A Report made in bad faith means a situation where the whistleblower knowingly acts dishonestly with the intent to harm someone else or an organisation, rather than with the intent to disclose genuine wrongdoing, legal infringements or irregularities. In the case of such a report, the whistleblower acts with the intent to deceive, and his or her motivation is not based on the protection of the public good or legal interest, but on false allegations or personal gain.

Confidentiality

Company ensures that any person involved in the processing of a Report will take reasonable care not to disclose the identity of the Partner and that any person will deal confidentially with information relating to the Report. This information will only be shared if:

- i. the Partner consents to;
- ii. disclosure is necessary and proportionate legal obligation in connection with investigations carried out by public authorities or preliminary or judicial proceedings carried out by the courts, including for the purpose of safeguarding the reported person's rights of defence.

6. How are the proceedings conducted?

What will happen after I submit my Report?

The Company treats all Reports with due seriousness. All Reports will be carefully assessed, investigated and corrective action, if required, will be taken with due diligence. Analyses will be carried out to decide whether the investigation is properly conducted and, if not, what form it should take.

The Partner will receive an acknowledgement of the Report within 7 days of its submission, unless the Partner has not provided a contact address to which the acknowledgement should be provided.

The impartial internal organisational unit/person within the Company authorised to take further action, including verification of the Report and further communication with the Partner, requesting additional information and feedback, is Catherine Delsemme (“**Coordinator**”) (address: 5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, e-mail: legal@newport-im.com, phone number : +352 262 129 1012). Personnel changes relating to the function of the Coordinator do not require an amendment to this Policy but only notification to Partners.

In considering Reports, to the extent permitted by law, the company may consult with or entrust external advisers professionally dealing with the area of infringement in question..

Each Report received will be recorded in the Register of Reports ("**the Register**"). The Register shall be maintained by the company. The register includes:

- i. number of the Report,
- ii. subject matter of the Infringement;
- iii. personal data of the Partner and the person to whom the Report relates, necessary to identify them;
- iv. contact address for the Partner;
- v. date on which the Report was made;
- vi. information on the follow-up action taken;
- vii. date on which the matter was concluded.

Personal data and other information in the Register shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by those actions have been terminated.

What does the procedure look like?

Although the specifics of each Report may require different actions, all investigations will:

- i. be conducted in accordance with the principles of due process;
- ii. be conducted as expeditiously and efficiently as the circumstances permit;
- iii. determine whether there is sufficient evidence to support the case being reported;
- iv. will be conducted independently of the person or persons alleged.

Feedback on a Report should be provided within a reasonable timeframe, taking into account the need to deal urgently with the matter that is the subject of the Report. The maximum timeframe for providing feedback to the Partner should not exceed 3 months from the date of the acknowledgement of the Report or 7 days from the date of the Report, unless the Partner has not provided a contact address to which feedback should be provided.

7. Final provisions

This Policy will be published on the Company's intranet and will be reviewed annually.

Notes:

1. The Data Controller of your personal data is PG Europe Sarl with its registered office at 5 rue de Strasbourg, Luxembourg, L2561.
2. The Data Controller can be contacted via the e-mail address : cdelsemme@panattoni.com.
3. The Data Controller has appointed a Data Protection Officer whom you may contact by email at cdelsemme@panattoni.com or by writing to the Data Controller's registered office address. The Data Protection Officer can be contacted on all matters concerning the processing of personal data and the exercise of rights in relation to data processing.
4. Your data will be processed for the following purposes:
 - i. registration and handling of the request, including for the purpose of investigation - the legal basis of the processing is the legitimate interest of the Data Controller to protect the legal and economic interests of the Data Controller, in particular to detect and respond to irregular actions of third parties (Art. 6(1)(f) RODO) and, in the case of information provided by a whistleblower which contains special categories of personal data concerning the whistleblower, the basis for processing is the express consent of the whistleblower to include such data in the content of the notification (Article 9(1)(2)(a) RODO);
 - ii. for the purpose of informing the whistleblower of the processing of the notification where a request has been made - the legal basis for the processing is the Data Controller's legitimate interest in relation to the request made to inform the whistleblower of the status of the case;
 - iii. in order for the Data Controller to establish, assert or defend against potential claims - the legal basis of the processing is the Data Controller's legitimate interest in connection with the defence of its interests (Article 6(1)(f) RODO).
5. Your personal data may be transferred to entities that process personal data on behalf of the Data Controller, in particular IT service providers and entities that process your application.
6. Your personal data will not be used to make automated decisions.
7. Your personal data will be processed for the period necessary to complete the procedure. The period of personal data processing may be extended each time by the period of limitation of claims, if the processing of personal data is necessary for the establishment and investigation of possible claims or defence against such claims by the Data Controller.
8. You have the right of access to your data and the right to request their rectification, erasure or restriction of processing.
9. To the extent that the prerequisite for the processing of your data is a legitimate interest, you have the right to object to the processing of your personal data on grounds of your particular situation.
10. You have the right to withdraw your consent at any time. The withdrawal of consent does not affect the lawfulness of the processing carried out before the withdrawal.
11. (You also have the right to lodge a complaint with the supervisory authority responsible for data protection in the Member State of your habitual residence, place of work or place of alleged infringement.
12. The provision of data is voluntary, however, even in the case of an anonymous submission, the Data Controller will take steps to clarify the information provided which may lead to or require the identification of an individual.

If you have any questions regarding this Policy, contact the legal department (5 rue de Strasbourg, L-2561 Luxembourg, Grand Duchy of Luxembourg, legal@newport-im.com, phone number: +352 262 129 1012).

Appendix I - Model Application Form

<i>First name and surname</i>	
<i>Job position</i>	
<i>Description of the Infringement</i>	
<i>Names of persons involved in the Infringement and their roles</i>	
<i>Name of the organisational unit involved in the Infringement</i>	
<i>How did the infringement occur?</i>	
<i>How did you find out about the Infringement ?</i>	
<i>When and where did the Infringement occur?</i>	
<i>Do you have evidence of an infringement? If so, list this evidence or identify any witnesses.</i>	
<i>Would you like to submit any documents? If so, please provide details.</i>	
<i>Would you like to provide any additional information?</i>	
<i>How would you like to receive feedback?</i>	
<i>Date and signature</i>	

By submitting this Report containing personal data, you consent to the processing of such data by PG Europe Sarl, Luxembourg., 5 rue de Strasbourg, Luxembourg, L2561.