



# P3 Whistleblowing Policy





<b>Responsible manager</b>	Katie Schoultz, Group General Counsel
<b>Valid from</b>	1.1.2017
<b>Last Update</b>	1.4.2021 15.10.2018
<b>Validity</b>	Unlimited unless otherwise updated or replaced



## 1. Policy Statement

This P3 Whistleblowing Policy (the “Policy”) is intended to facilitate the reporting of breaches or misconduct within P3 group (“P3”), by P3 or in connection with P3’s business.

P3 encourages the reporting of conduct that contravenes law, its internal policies (in particular its anti-bribery, anti-money laundering and workplace behaviour policies), its employment and consultancy agreements, and its business relationships with its customers, suppliers, advisors and business partners.

At all times, P3 undertakes to respect the rights and integrity of all parties involved, whether accused or accuser, witness, participant, business partner or other, to ensure a fair and balanced process. P3 will not undertake any form of retaliation against reporting persons.

P3 does not however tolerate vexatious or frivolous complaints. If a report proven to be malicious or false it may result in further internal or external action.

This Policy applies to all managers, employees, consultants, and associates of P3 (“P3 Persons”).

P3 whistleblowing procedure is also available for use by third parties, for example, via a whistleblowing link on P3 website at [www.p3parks.com](http://www.p3parks.com).

## 2. Who is responsible for this Policy?

- 2.1. P3 Management Team has overall responsibility for ensuring that this Policy complies with P3’s legal and ethical obligations, that all P3 Persons are familiar with it (through notification, regular reminders and updates) and that third parties are able to use it to report on P3 activity if necessary.
- 2.2. P3’s Group General Counsel and Head of Internal Audit are the general contact persons for receiving reports and conducting preliminary reviews of any allegations made.

## 3. Who can use P3 whistleblowing procedure?

- 3.1. P3 Persons are encouraged to use P3 whistleblowing procedure if they discover wrongful, illegal, improper or unethical conduct or which violates any law, internal P3 policy, P3 contractual arrangement or any other relationship important to P3.
- 3.2. Third parties are encouraged to use P3 whistleblowing procedure if they discover wrongful, illegal, improper or unethical conduct which violates any law, P3 internal policy or business relationships between P3 and its customers, suppliers, advisors and/or business partners.
- 3.3. Reportable conduct may involve business activities or personal behaviour.
- 3.4. All reports are treated in the same confidential, fair and objective way.



## 4. How to make a report through P3 whistleblowing procedure

- 4.1. Reporting through P3 whistleblowing procedure is done directly to the Group General Counsel and/or Head of Internal Audit in writing, by email, by phone, in person or in any by other method of communication which is appropriate.
- 4.2. Whistleblowing link on the P3 website at [www.p3parks.com/compliance](http://www.p3parks.com/compliance) is also available for reporting with standard contact details and an email address, P3REPORTS@P3PARKS.COM, to which reports can be sent. This email report is received only by the Group General Counsel and the Head of Internal Audit.
- 4.3. Anonymous reports are also accepted for review, although the investigation is made easier if a dialogue with the complainant is possible. In this regard, a phone-call or the creation of a one-off email account (e.g., using Gmail, which is not jurisdiction specific) to make an anonymous report, allows us to respond and communicate with the complainant in a way that is not possible through other anonymous tip-off methods.
- 4.4. All reports should include as much information as possible about the conduct or incident in question, e.g., names, dates, times and location, with additional supporting information, documentation and evidence, where available.

## 5. P3 follow-up procedures for internal reporting

- 5.1 All reports, however communicated, or to whomever made at P3, are treated seriously, with strict confidentiality and be immediately acted upon.
- 5.2 P3 protects the identity of anyone making a report, unless the law requires P3 to disclose this information, or the whistle-blower consents to their identity being made known.
- 5.3 The persons designated to diligent follow-up are Group General Counsel and Head of Internal Audit in coordination with P3 CEO.
- 5.4 Receipt of the report is acknowledged by P3 to the reporting person within 7 days of its receipt.
- 5.5 Follow-up action are initially determined by the Group General Counsel and the Head of Internal Audit, acting together, in coordination with P3 CEO, on a case by case basis, using external advice, if necessary.
- 5.6 If the reported matter is considered serious enough to require escalation, the Group General Counsel and the Head of Internal Audit take appropriate further action, including potentially informing external legal counsel and/or relevant third parties and authorities.



- 5.7 P3 provides feedback to the reporting person within 3 months of acknowledgement of receipt of the report, including information on any action envisaged or taken as follow-up and the reasons for taking that action.
- 5.8 The formal investigation reports are presented verbally or in writing to P3's Audit Committee during the investigation. The reports shall contain the following: (i) details of the allegations, (ii) investigation team details, (iii) description of work done and any action taken; and (iv) whether there is evidence to substantiate the allegations made, and (v) a conclusion with recommendations.
- 5.9 The deliberations of P3 Audit Committee, in particular on the content, conclusions and recommendations of the report and any comments on the actions already taken or to be taken by P3 (e.g., disciplinary action and/or remediation measures to close any gaps) are reported in the minutes.
- 5.10 The Chair of P3's Audit Committee includes whistleblowing reports in his/her annual report to the investor's Audit Committee.

## 6. External reporting channels

- 6.1 P3 Persons as well as third parties may also report to designated authorities competent to receive, give feedback and follow up on reports under applicable laws.