



Speak-up Policy

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1. Policy statement and objective

P3 has implemented this Speak-up Policy (previously also known as “P3 Whistleblowing Policy”) to set out rules and provide information on reports made under:

- its internal reporting system in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (“**Directive**”) and relevant local laws on Whistle-blower protection – the so-called “**Formal Reporting System**”;
- its internal reporting system for breach of P3 policies and for third parties not in the scope of the Directive or local laws on Whistle-blower protection – the so-called “**Informal Reporting System**”.

The Formal Reporting System shall apply only to these P3 entities (“P3 entities”):

- P3 Logistic Parks s.r.o. (“**P3 Czech**”)
- P3 Logistic Parks Iberia S.L.U. (“**P3 Spain**”)
- P3 Logistic Parks Slovakia s.r.o. (“**P3 Slovakia**”)
- P3 Logistic Parks Romania Management SRL (“**P3 Romania**”) ** For the avoidance of doubt, in the case of P3 Romania, only the Formal Reporting System applies and it can be used to report any kind of breach.*
- P3 Logistic Parks Sp. z o.o. (“**P3 Poland**”) ** For the avoidance of doubt, in the case of P3 Poland, only the Formal Reporting System applies and it can be used to report information on violations indicated in Article 3 for Formal Reporting System and to report information of violations of internal regulations or ethical standards applicable to P3 Poland.*

The Informal Reporting System applies to the entire P3 Group.

** NB For the avoidance of doubt, in the case of P3 Romania and P3 Poland, only the Formal reporting system applies and it can be used to report any kind of breach.*

This policy applies to persons stipulated in Article 2 of this policy (“P3 Persons”).

What is the main difference? Under the Formal Reporting System, the rules are stricter on how P3 should handle the report (as defined by the Directive and local laws on Whistle-blower protection). However., this does not mean that P3 will treat notifications made under the Informal Reporting System with any less scrutiny, confidentiality or accountability; it is simply that the formal requirements of the Directive, and the local laws on Whistle-blower protection put in place to implement that Directive, do not apply.

Example: An employee from P3 Czech wants to report a wrongful misconduct incident that happens during the course of his/her employment with P3 Czech. This wrongful misconduct falls within the scope of what can be reported under the Formal Reporting System and so the employee is entitled to file a report to P3 Czech, to a competent person to deal with such a notification, as set out in the Directive and the local law on Whistle-blower protection. **In this case, the employee should use P3 Czech’s Formal Reporting System, not the Formal Reporting System of any other P3 entity.** If the employee files a report under the Informal Reporting System, P3 Czech will still handle that report with the same level of scrutiny but will not be

subject to the rules set out in the Directive or local implementing legislation. **It is therefore recommended to file it under the Formal Reporting System.**

2. Who can report?

| 2.1. Formal Reporting System | 2.2. Informal Reporting System |
|--|--|
| Employees (including former employees, job applicants, temporarily assigned employees) and other persons having the status of an employee or pseudo employee of a P3 entity. | All managers, employees, consultants, and associates of P3 if they discover wrongful, illegal, improper or unethical conduct, or conduct which violates any law, internal P3 policy, P3 contractual arrangement or any other relationship important to P3. |
| Self-employed persons contracted by a P3 entity. | Third parties, 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. |
| Shareholders and persons belonging to the administrative, management or supervisory body of a P3 entity, including non-executive members. | |
| Performers of tasks within the scope of the activities of a P3 entity, in its interest, on its behalf, or on its account (e.g., a proxy). | |
| Volunteers, trainees, interns. | |
| Suppliers, providers of services and any other persons working under the supervision and direction of contractors, subcontractors or suppliers of a P3 entity. | |
| Administrators of a trust fund of a P3 entity. | |

Specific personal scope for P3 entities under the Formal Reporting System:

| P3 entity | Additional persons to Article 2.1. | Exclusions from Article 2.1. |
|-------------|---|---|
| P3 Czech | Natural person who works for the obliged person other than in a basic employment relationship according to the Section 21 (6) of the Act n. 253/2008 Coll. <i>Czech definition: „fyzické osoby, které jsou pro povinnou osobu činné jinak, než v základním pracovněprávním vztahu“</i> | No exclusion |
| P3 Romania | Persons whose identity and relationship with P3 cannot be determined in the context of an anonymous report. | No exclusion |
| P3 Spain | By volunteers, trainees, interns it is also meant volunteers, trainees and interns regardless of whether or not they receive remuneration and those whose employment relationship has not yet started but who have had information about the selection process or post-contractual negotiation. | “Employees” do not include job applicants. Administrators of a trust fund of a P3 entity. |
| P3 Slovakia | Any natural person who, in good faith, makes a report to the relevant authority or employer. | No exclusion |
| P3 Poland | Any natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context, | No exclusion |

| P3 entity | Additional persons to Article 2.1. | Exclusions from Article 2.1. |
|-----------|---|------------------------------|
| | including also a natural person who provides work on a basis other than employment, including under a civil law contract; entrepreneur; officer within the meaning of Article 1, paragraph 1 of the Act of February 18, 1994(Journal of Laws 2018, item 132, as amended); soldier within the meaning of Article 2 item 39 of the Law of March 11, 2022 on Defense of the Fatherland (Journal of Laws of 2024, items 248 and 834). | |

3. What can be reported?

Under the reporting system, breaches occurring in the areas stipulated below may be reported:

| 3.1. Formal Reporting System | 3.2. Informal Reporting System |
|---|--|
| Public procurement | Conduct that contravenes law |
| Financial services products and markets, and prevention of money laundering and terrorist financing | Conduct that contravenes internal policies (in particular its antibribery, anti-money laundering and workplace behaviour policies) of P3 |
| Product safety, compliance and transport safety | Conduct that contravenes employment and consultancy agreements with P3 |
| Protection of environment | Conduct that contravenes business relationships with customers, suppliers, advisors and business partners of P3 |
| Radiation protection and nuclear safety | |
| Food and feed safety, animal health and welfare | |
| Public health | |
| Consumer protection | |
| Protection of privacy and personal data, and security of network and information systems | |
| Breaches of rules affecting the financial interest of the European union | |
| Functioning of the internal market, including the protection of competition and State aid under European Union law | |
| Acts which breach the rules of corporate tax or arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law | |

Specific material scope for P3 entities under the Formal Reporting System:

| P3 entity | Additional scope to Article 3.1. | Exclusions from Article 3.1. |
|-----------|---|------------------------------|
| P3 Czech | Criminal offence (theft, fraud, bribery) or acts having the characteristics of a criminal offence (e.g. suspicion of the above-mentioned acts), | No exclusion |

| P3 entity | Additional scope to Article 3.1. | Exclusions from Article 3.1. |
|------------|---|---|
| | <p>Offence for which the law provides for a fine rate of at least CZK 100,000, or an act having the characteristics of such an offence,</p> <p>Breach of the Act n. 171/2023 Coll., on Whistle-blower Protection, as amended,</p> <p>Breach of legal regulations whether on EU or local level in the area of protection of internal order and security, life, and health.</p> | |
| P3 Romania | Any other breaches of law, or any other actions or inactions that represent disciplinary violations, misdemeanours or crimes, or which contravene the object or purpose of the law. | No exclusion |
| P3 Spain | <p>The law protects natural persons who report, through any of the procedures established for this purpose, of:</p> <p>(a) Any act or omission which may constitute an infringement of European Union law provided that:</p> <p>(i) they fall within the scope of the European Union acts listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, irrespective of their classification under national law;</p> <p>(ii) they affect the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or</p> <p>(iii) they have an effect on the internal market, as referred to in Article 26(2) TFEU, including infringements of EU competition rules and aid granted by States, as well as infringements relating to the internal market in relation to acts in breach of corporate tax rules or practices aimed at obtaining a tax advantage that distorts the object or purpose of the legislation applicable to corporate taxation.</p> <p>b) Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, this shall be understood to include all serious or very serious criminal or administrative offences that involve financial loss for the Public Treasury and for the Social Security.</p> <p>This protection shall not exclude the application of the rules relating to criminal proceedings, including investigation proceedings.</p> | <p>The protection provided for in the Spanish Whistleblowing Act shall not apply to information affecting classified information. Nor shall it affect the obligations resulting from the protection of the professional secrecy of the medical and legal professions, the duty of confidentiality of the Security Forces and Corps within the scope of their actions, or the secrecy of judicial deliberations.</p> <p>Nor shall the provisions of the aforementioned law apply to information relating to infringements in the processing of procurement procedures containing classified information or which have been declared secret or reserved, or those whose execution must be accompanied by special security measures in accordance with the legislation in force, or where the protection of essential interests for the security of the State so requires.</p> |

| P3 entity | Additional scope to Article 3.1. | Exclusions from Article 3.1. |
|-------------|--|------------------------------|
| P3 Slovakia | Criminal conduct, which constitutes a criminal offense, and other antisocial activities, which constitute administrative offense; other antisocial activities shall also be considered a conduct that is not administrative offense but has a negative impact on society. | No exclusion |
| P3 Poland | Corruption; financial interests of the State Treasury of the Republic of Poland and local government unit; constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities and unrelated to the areas indicated in Article 3.1. | No exclusion |

You do not have to be present at the time the relevant conduct took place; it is sufficient if you suspect that such conduct is imminent or you have a reasonable suspicion that the relevant conduct or its consequence could occur in the future.

4. Reporting channels, competent personnel and procedure

4.1 Formal Reporting System

Under the Formal Reporting System, you can make **confidential** and anonymous reports about violations of the above-mentioned breaches in the following ways:

- via an **e-mail address** created for the purpose of receiving reports, which is secured, so that only the competent person has access to it;
- orally by **telephone**, set up for the competent person;
- **in person**, at your request, at a location to be determined by agreement between you and the competent person, via the e-mail address mentioned above or via the contact details of competent person provided below. You will be given the opportunity to provide your report in person within a reasonable time after your request.

P3 Poland and P3 Czech: At the request of the P3 Person, oral notification may be made in person at a face-to-face meeting arranged within 14 days of receipt of such request.

The reporting channels of the P3 entities are separate and function independently. A P3 Person should use the reporting channel made available by the P3 entity with whom that P3 Person has a professional relationship, namely:

| P3 entity | Contact details | Competent person |
|-----------|--|--|
| P3 Czech | E-mail: czechiaP3reports@p3parks.com Telephone: 00420 603 451 079 or 00420 601 131 982 | Katie Jane Schoultz, tel.: 00420 603 451 079, e-mail: Katie.Schoultz@p3parks.com Petr Šmidrkal, tel.: 00420 601 131 982, e-mail: Petr.Smidrkal@p3parks.com |

| P3 entity | Contact details | Competent person |
|-------------|--|--|
| P3 Romania | E-mail: romaniaP3reports@p3parks.com Telephone: 00420 603 451 079 or 00420 601 131 982 | Katie Jane Schoultz, tel.: 00420 603 451 079, e-mail: Katie.Schoultz@p3parks.com Petr Šmidrkal, tel.: 00420 601 131 982, e-mail: Petr.Smidrkal@p3parks.com |
| P3 Spain | E-mail: spainP3reports@p3parks.com Telephone: 00420 603 451 079 or 00420 601 131 982 | Katie Jane Schoultz, tel.: 00420 603 451 079, e-mail: Katie.Schoultz@p3parks.com Petr Šmidrkal, tel.: 00420 601 131 982, e-mail: Petr.Smidrkal@p3parks.com |
| P3 Slovakia | E-mail: slovakiaP3reports@p3parks.com Telephone: 00420 603 451 079 or 00420 601 131 982 | Katie Jane Schoultz, tel.: 00420 603 451 079, e-mail: Katie.Schoultz@p3parks.com Petr Šmidrkal, tel.: 00420 601 131 982, e-mail: Petr.Smidrkal@p3parks.com |
| P3 Poland | E-mail: polandP3reports@p3parks.com Telephone: 00420 603 451 079 or 00420 601 131 982 | Katie Jane Schoultz, tel.: 00420 603 451 079, e-mail: Katie.Schoultz@p3parks.com Petr Šmidrkal, tel.: 00420 601 131 982, e-mail: Petr.Smidrkal@p3parks.com |

The persons indicated above have been informed of their rights and obligations under the law on Whistle-blower protection of the relevant P3 entity for which they provide the services of a competent person.

The competent person is authorized to receive and obliged to take a follow-up actions such as verifying the formal report and further communicating with the P3 Person, including requesting additional information and providing the results of that assessment to the P3 Person. The competent person performs all these activities with good care.

The competent person/-s are bound by confidentiality and will protect your identity and the information you provide when making a report. However, you must have reasonable grounds to believe that the information provided in relation to any reported breach is true at the time of reporting. Consequently, if the competent person assesses, on the basis of the investigation and within the time limits laid down in the procedural rules of that P3 entity, that the notification is knowingly false, the protection offered by the Directive and local law on Whistle-blowers does not apply and further action may be taken by P3 entity against the intentionally reported false information.

Each P3 entity shall ensure that the competent person(s) is the only person who has access to all reports made via the Formal Reporting System; only the competent person may review the reports submitted.

You may be requested by competent persons to provide them with the necessary assistance to assess the report made, including personal consultations, the provision of further information and documents and access to P3's facilities and premises, as may be requested by the competent person.

4.1.1 Deadlines for processing the information received:

After a report is received, the competent person shall:

- Within 7 days notify the reporting P3 Person of its receipt in writing, but not in cases where:
 - it is clear that the notification of receipt would reveal the identity of the P3 Person to another person; or
- **P3 Poland:** this exclusion shall not apply.
- the report was provided anonymously, and the competent person has no contact information on the reporting P3 Person.
- Within 30 days after receiving a report, assess its validity and inform the reporting P3 Person in writing of the results of that assessment (except in cases stipulated above). This period may be prolonged for up to 30 days in factually or legally complex cases (this should be done within 30 days after receipt), however the competent person may extend this time limit only twice.

P3 Poland: No later than 3 months from the date of confirmation of receipt of the report (or, in the event that the receipt of the report was not confirmed, from the expiration of the 7-day period provided for confirmation of the receipt), the P3 Person must be informed about the results of the assessment and the corrective measures planned or taken and the reasons for such actions.

4.1.2 Rights of the person concerned:

- The person concerned has the right to be informed of any acts or omissions attributed to him or her in the report, and to be heard in a manner that his or her communication is considered adequate to ensure the investigation.
- The presumption of innocence and the honour of the persons concerned shall be respected.

4.2 Informal Reporting System

Reporting through the Informal Reporting System is done directly with the Group General Counsel and/or Head of Internal Audit, either (i) via a link, (ii) in writing, (iii) by email, (iv) by phone, (v) in person, or (vi) by any other method of communication which is appropriate. Reports are handled in coordination with the P3 CEO.

On the P3 website at www.p3parks.com/compliance there is also a form 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.

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.

All reports, however communicated, or to whomever made at P3, are treated seriously, in strict

confidentiality and are immediately acted upon. 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.

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.

The persons designated to diligently follow-up are the Group General Counsel and Head of Internal Audit, in coordination with the P3 CEO. Receipt of the report is acknowledged by P3 to the reporting person within 7 days of its receipt.

Follow-up actions are initially determined by the Group General Counsel and the Head of Internal Audit, acting together, in coordination with the P3 CEO, on a case-by-case basis, using external advice where necessary.

If the reported matter is considered serious enough to require escalation, the Group General Counsel and the Head of Internal Audit will take appropriate further action, including potentially informing external legal counsel and/or relevant third parties and the authorities.

P3 will provide feedback to the reporting person within 3 months of acknowledgement of receipt of the report, including information on any action taken or envisaged as a follow-up and the reasons for taking that action.

The formal investigation reports are presented verbally or in writing to P3's Audit Committee during the investigation. The reports contain the following information: (i) details of the allegations, (ii) investigation team details, (iii) description of work done and any action taken; (iv) whether there is evidence to substantiate the allegations made, and (v) a conclusion with recommendations.

The deliberations of P3 the 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. The Chair of P3's Audit Committee includes whistleblowing reports in his/her annual report to the investor's Audit Committee.

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4.3 External reporting system

In addition to the Formal Reporting System, this policy also allows external means of filing a report to competent authorities. Unlike the internal Formal Reporting System, we cannot guarantee a prompt response to your notification and prompt corrective action.

If you do not wish to deal with report through the Formal Reporting System, you may use external reporting system and still be protected under the Directive and local Whistle-blower law:

| P3 entity | External competent authority |
|-------------|---|
| P3 Czech | <p>Ministry of Justice's reporting system, which is available here: https://oznamovatel.justice.cz/. In this case, the notification will be handled solely by the Ministry of Justice.</p> <p>If Anti-Money-Laundering regulations are violated, the report has to be made through the Financial Analytical Office. Specific contact information for making a notification can be found at the following address: https://fau.gov.cz/kontakty.</p> |
| P3 Romania | <p>The National Integrity Agency is the competent authority to receive whistleblowing reports through its dedicated channel available here: https://avertizori.integritate.eu/</p> <p>External reports can be also filed to other public authorities and institutions that, according to the special legal provisions, receive and resolve reports regarding breaches of the law, in their area of competence, such as:</p> <ul style="list-style-type: none"> • The National Supervisory Authority For Personal Data Processing - through its dedicated channel available here: • https://www.dataprotection.ro/index.jsp?page=Plangeri_RGPD The National Authority for Consumer Protection - through its dedicated channel available here: https://sesizari1.anpc.ro/ • The National Office for Prevention and Control against Money Laundering, through its dedicated channel available here: https://raportare.onpcsb.ro/ • The competent institutions, bodies, offices or agencies of the European Union. <p>Depending on the reported breach the competence of other public authorities should be examined on a case-by-case basis.</p> |
| P3 Spain | <p>Independent Authority for the Protection of Information https://canalinterno.defensa.gob.es/#/</p> |
| P3 Slovakia | <p>Whistleblower protection office's reporting system is available here: https://www.oznamovatelia.sk/en/chcem-oznamit/</p> <p>Report can be filed:</p> |

| P3 entity | External competent authority |
|-----------|--|
| | <p>via web: https://formular.oznamovatelia.sk/form/mail</p> <p>by post/in person personally: on address Námestie slobody 29, 811 06 Bratislava, The Slovak republic</p> <p>You can also report to any prosecutor or administrative authority competent for proceedings related to the relevant offense, which constitutes a serious anti-social activity or the relevant institution, authority, office, or agency of the European Union.</p> |
| P3 Poland | <p>An external report may be made to the Ombudsman in Poland or a public authority without first making an internal notification, and in special cases it may be forwarded to appropriate institutions, bodies or organizational units of the European Union.</p> <p>Reports to Ombudsman in Poland can be filed:</p> <p>via web: https://www.gov.pl/web/sygnalisci</p> <p>by post: on address Zespół do spraw Sygnalistów w Biurze Rzecznika Praw Obywatelskich, ul. Puławska 99a, 02-595 Warszawa with a note on the envelope „Zgłoszenie naruszenia prawa”</p> <p>via phone: +48 22 20-98-499.</p> |

4.4 Confidentiality of information transmitted through other channels

Confidentiality will also be guaranteed when the communication is sent through the reporting channels set out in this policy or to persons who are not responsible for its processing. In the latter case, P3 undertakes to notify the person erroneously in recipient of that information, of his/her duty of confidentiality and to forward the information to the appropriate responsible person.

5. Conditions of protection

Persons who report or disclose breaches under clause 3 of this Policy are entitled to protection in the following circumstances:

- a) If they have reasonable grounds to believe that the information is true at the time of the communication or disclosure, even if they do not provide conclusive evidence, and that the information falls within the scope of this Policy.
- b) If the communication or disclosure has been made in accordance with the requirements of local applicable laws on Whistle-blower protection.

However, persons referred to above, who report or disclose such information are nevertheless expressly excluded from the aforementioned protection if:

- a) the information contained in their communications through an internal information channel has been declared inadmissible as evidence for reasons provided by law.
- b) the information is linked to complaints relating to inter-personal conflicts or affecting only the informant and the persons who are the subject of the communication or disclosure.
- c) the information is already fully available to the public, or which constitutes mere hearsay (i.e., it is reported without reasonable suspicion of it being true).
- d) the information relates to actions or omissions not covered in clause 3 of this policy.

Persons who have communicated or publicly disclosed information about actions or omissions anonymously, but who have subsequently been identified and who meet the conditions set out in the local applicable laws on Whistle-blower protection shall be entitled to the protection contained therein.

Persons reporting infringements to the relevant institutions, bodies, offices or agencies of the European Union, which fall within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 shall be entitled to the same protection under the same conditions as a person who has reported through external channels.

6. Prohibition on reprisals

Conduct constituting retaliation, including threats of retaliation and attempts to retaliate against persons who make report under this policy are expressly prohibited.

Retaliation means any acts or omissions that are prohibited by law, or that directly or indirectly result in unfavourable treatment that places the persons subjected thereto at a particular disadvantage compared to another person in the employment or professional context, solely because of their status as whistleblowers, or because they have made a public disclosure.

Persons who report or disclose breaches under this Policy will have access to support measures, comprising free information and advice and effective assistance from the competent authorities involved in their protection against retaliation.

The prohibition on taking such actions in the case of P3 Poland also applies to the prohibition on taking such actions against a person affiliated with the person who make report or a person who assisted the such person in making the report.