



# **P3 Whistleblowing Policy and Procedure**





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Content:

1. Policy Statement
2. Who can use the whistleblowing procedure?
3. Who is responsible for the policy and procedure?
4. How to make a report
5. P3 follow-up procedures



## P3 Whistleblowing Policy and Procedure

### 1. Policy Statement

This whistleblowing policy is intended to facilitate the reporting of misconduct by P3, within P3 or in connection with P3's business. The policy and procedures for whistleblowing should be familiar to all managers, employees, consultants and associates of P3 ("**P3 Staff**") and the procedures are also made available for use by third parties, for example, via a whistleblowing link on P3 website.

### 2. Who can use the whistleblowing procedure?

- 2.1. **P3 Staff** are encouraged to use the whistleblowing procedure if they discover wrongful, illegal, improper or unethical conduct which violates any law, internal P3 policy, P3 contractual arrangement or any other relationship important to P3.
- 2.2. **Third parties** are encouraged to use the 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.
- 2.3. Reportable conduct may involve business activities or personal behaviour.
- 2.4. All reports will be treated in the same confidential, fair and objective way.

### 3. Who is responsible for the policy and procedure?

- 3.1. The Management Team has overall responsibility for ensuring that this Policy complies with P3's legal and ethical obligations, that all P3 Staff should be 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.
- 3.2. 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.

### 4. How to make a report

- 4.1. You can report directly to the Group General Counsel and/or Head of Internal Audit in writing, by email, by phone, in person or any by other method of communication you deem appropriate. P3 will review any and all reported misconduct immediately, independently and in confidence.
- 4.2. Third parties as well as P3 Staff may find a whistleblowing link on the P3 website with standard contact details and an email address, [P3REPORTS@P3PARKS.COM](mailto:P3REPORTS@P3PARKS.COM), to which reports can be sent. This email will be received only by the Group General Counsel and the Head of Internal Audit, who will take immediate steps to investigate the report independently.



- 4.3. P3 undertakes to protect the identity of anyone making a report, unless the law forces us to disclose this information, or the whistle-blower consents to their identity being made known.
- 4.4. Anonymous reports will also be accepted for review, although our 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.
- 4.5. 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.

## 7. P3 follow-up procedures

- 7.1. All reports, however communicated, or to whomever made at P3, will be treated seriously, with strict confidentiality and be immediately acted upon.
- 7.2. P3 encourages the reporting of conduct that contravenes 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, but P3 does not tolerate vexatious or frivolous complaints. If a complaint proven to be malicious or false it may result in further internal or external action.
- 3.3. All reports are automatically notified to the Audit Committee Chair, but the identity of the whistle-blower will be protected, if requested.
- 3.4. Follow-up action will be initially determined by the Group General Counsel, the Head of Internal Audit and the Audit Committee Chair, acting together, on a case by case basis, using external advice, if necessary.
- 7.3. If the reported matter is considered serious enough to require escalation, the Group General Counsel, the Head of Internal Audit and the Audit Committee Chair will take appropriate further action, including potentially informing external legal counsel and/or relevant third parties and authorities.
- 7.4. 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.

If you have any questions or queries in respect of this Policy, or if you are in any doubt as to the procedures described in it, please contact the Group General Counsel.