



Suntago Water World
ul. Nowy Świat 1, 96-300 Wręcza

„Global Parks Poland” Sp. z o.o.
ul. Fosa 41/11, 02-768 Warszawa

Kapitał zakładowy 1 000 000 PLN
Rejestr przedsiębiorców, Sąd Rejonowy
dla m.st. Warszawy, XIII Wydział Gospodarczy KRS

NIP 701-019-21-28
REGON 141926930
KRS 0000335329

Whistleblowing Guidelines

We encourage anyone who has genuine concerns about any form of misconduct or wrongdoing at Global Parks Poland Sp. z o.o., with its registered office in Warsaw, to raise those concerns at the earliest possible stage, so as to maximise the possibility of a thorough investigation.

Management Board of “Global Parks Poland” Sp. z o.o.

The approach of “Global Parks Poland” Sp. z o.o. to whistleblowing

“Global Parks Poland” Sp. z o.o. (limited liability company), with its registered office in Warsaw, at ul. Fosa 41/11, 02-768 Warszawa, entered in the Register of Entrepreneurs maintained by the District Court for the Capital City of Warsaw in Warsaw, 13th Commercial Division of the National Court Register, under KRS number 0000335329, NIP (tax ID): 7010192128, REGON: 141926930, with share capital of PLN 1,000,000 (hereinafter “GPP” or the “Company”), promotes a Speak Up culture. Its position on whistleblowing and raising compliance concerns is set out below.

The Company is committed to maintaining high standards of integrity, openness and accountability. It therefore encourages anyone who has serious concerns about any form of misconduct or wrongdoing within the Company to raise those concerns at the earliest possible stage, so as to maximise the chance of a thorough investigation. The Company will protect any person against detrimental treatment by the Company on the grounds that they have disclosed an issue in accordance with these guidelines.

How these guidelines work

The Company’s Whistleblowing Guidelines (hereinafter the “**Guidelines**”) apply within the Company to all its leaders, directors and employees (referred to in these Guidelines as “**GPP Members**”) and to third parties.

These guidelines set out the guiding principles for raising concerns. The Guidelines are intended to establish a general standard applicable within the Company.

GPP expects the rules and procedures contained in these guidelines to be followed at all times. The Company reserves the right to amend or withdraw these Guidelines at any time.



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What can be reported

These Guidelines are intended to address serious or sensitive concerns about any form of misconduct or wrongdoing, whether actual or reasonably suspected, within the Company in the following areas:

- corruption;
- public procurement;
- financial services, products and markets;
- prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data;
- security of network and information systems;
- the financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
- the internal market of the European Union, including public-law rules on competition and state aid, and corporate taxation;
- constitutional freedoms and rights of the individual and citizen – arising in relations between individuals and public authorities and unrelated to the areas listed above.

This list indicates possible areas of misconduct or wrongdoing that may give rise to concern. Employees, associates and all external stakeholders are encouraged to report genuine concerns about any form of misconduct or wrongdoing in the areas listed above.

Concerns falling within the scope of these guidelines should be reported via the e-mail inbox, i.e. sygnalista@parkofpoland.com and/or to the Company's Management Board and/or, in the case of employees and persons working with the Company under a contract of mandate or a contract for specific work, to their direct supervisor.

If in doubt as to whether a matter falls within the scope of these Guidelines, the Company's employees and associates in particular may seek advice from their direct supervisor or the Company's legal department.

Reporting

The following options for raising concerns are available under these guidelines:



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1. Concerns can be reported to a direct supervisor, the Management Board or the legal department.
2. Concerns can also be reported via the e-mail inbox sygnalista@parkofpoland.com.

Concerns can be raised through any of these options in the native language of the person raising the concern. Anonymous reports are not accepted.

Investigation principles

As a rule, where concerns covered by these Guidelines are raised, an investigation to establish all relevant facts will be conducted with the greatest possible sensitivity and speed. Investigations will be conducted in the first instance by a person appointed by the Management Board to handle reports, provided that this person has not previously been involved in the matter. Once the investigation is complete, the evidence will be duly analysed and findings will be made as to whether misconduct or wrongdoing has occurred or is likely to have occurred. It is for the Company to decide whether to provide updates on the progress and/or outcome of the investigation. The Company also recognises that in some cases the alleged wrongdoer may be entitled to be informed of the allegation and/or the source of the information, where required by law.

Protection against detrimental treatment

Individuals may be worried about the possible consequences of raising concerns. The Company aims to encourage openness and will support those who raise genuine concerns under these guidelines. The Company will therefore not tolerate any detrimental treatment or retaliation against anyone who raises a genuine concern in accordance with these Guidelines (even if no misconduct or wrongdoing is found), in particular: suspension, dismissal, transfer, negative appraisal, non-renewal of a fixed-term contract or any other contract, or any other detrimental treatment.

The Company will take appropriate steps to protect such persons in accordance with applicable law, including, where possible, taking disciplinary action (up to and including dismissal) against anyone who threatens or engages in any form of retaliation against a person who has made a report.

Malicious allegations

Just as the Company will take appropriate steps to protect those who raise genuine concerns, it will also protect those against whom allegations are made where the person raising the concern does so maliciously, knowing it to be untrue.

The Company will take appropriate disciplinary and/or other action against anyone who maliciously raises a concern, which may include summary dismissal and any other action permitted by law.

Confidentiality and anonymity

The Company expects anyone who raises a concern, and anyone involved in an investigation, to maintain the strictest confidentiality.



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The Company recognises that a person may not wish their identity to be disclosed when raising a concern. The Company will therefore do everything in its power to keep the matter confidential and protect the person's identity. The Company does not accept anonymous reports.

Please note that information or evidence gathered during an investigation may need to be disclosed as part of court proceedings.

External disclosure (exceptional cases)

These guidelines provide an internal mechanism for reporting, investigating and remedying serious or sensitive misconduct or wrongdoing in the workplace and/or within the Company.

The Company expects all members, associates and external stakeholders of the Company to comply with these Guidelines and applicable procedures at all times, and that in all cases raising concerns internally will be the most appropriate course of action.

In certain circumstances it may be appropriate to report concerns to an external body, such as a regulator (this may take place after they have been raised within the Company).

Monitoring and review

The Company will monitor the effectiveness of these guidelines and will take remedial action, in accordance with applicable law, where it appears that the guidelines and procedures may not be achieving the Company's overall objectives.

Information on the processing of the whistleblower's personal data

Pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC ("GDPR"), we inform you that:

Data Controller	The controller of your personal data ("Data") processed in connection with a report made under the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws of 2024, item 928) and the Whistleblowing Guidelines (the "Report") is "Global Parks Poland" Sp. z o.o. with its registered office in Warsaw, at ul. Fosa 41/11, 02-768 Warszawa (the "Controller").
Data Protection Officer	The Controller has appointed a Data Protection Officer, who can be contacted on matters relating to personal data protection: • in writing, at the Controller's registered office address, marked "DPO", • by e-mail at iod@parkofpoland.com.



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Purpose and legal basis of processing	The Whistleblower's personal data are processed: a) for the purpose of verifying the Report and taking follow-up action in connection with the Report. The legal basis for processing the Data is Article 6(1)(c) GDPR (legal obligation). b) In some cases, the legal basis for processing the Data is Article 6(1)(a) GDPR, i.e. your voluntary and explicit consent to the processing of the Data, including the disclosure of your personal data. c) Where special categories of Data (e.g. health data) are provided in the Report, the legal basis for processing the Data is, depending on the circumstances, Article 9(2)(b) GDPR (processing necessary for carrying out obligations and exercising specific rights in the field of employment, social security and social protection law), Article 9(2)(f) GDPR (processing necessary for the establishment, exercise or defence of legal claims) or Article 9(2)(g) GDPR (processing necessary for reasons of substantial public interest). d) For the purpose of establishing, exercising or defending legal claims, which constitutes the Controller's legitimate interest. The legal bases for processing the Data are Article 6(1)(f) GDPR or Article 9(2)(f) GDPR.
Data recipients	The Data may be disclosed to entities providing services to the Controller, including providers of IT services and solutions, external advisers, auditors and/or experts, and providers of legal services (legal advisers). As a rule, however, personal data relating to the Report are processed only by persons authorised to do so.
Data retention period	a) Personal data that are not relevant to the consideration of the report are not collected and, if collected accidentally, are deleted without delay. Such personal data are deleted within 14 days of determining that they are not relevant to the case. b) Personal data processed in connection with the receipt of the Report or the taking of follow-up action, and documents relating to the Report, are kept by the Controller for 3 years after the end of the calendar year in which the follow-up action was completed, or after the completion of proceedings initiated by that action. c) The Controller deletes the personal data and destroys the documents relating to the Report after the retention period has expired – this does not apply where the documents relating to the Report form part of the files of preparatory proceedings or court or administrative court cases. d) Personal data and other information in the register of internal reports are kept for 3 years after the end of the calendar year in which the follow-up action was completed, or after the completion of proceedings initiated by that action.



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Your rights	As the Controller processes the Data, you have the right to object to the processing of the Data, to request access to the Data, their rectification, erasure or restriction of processing, and the right to data portability. Whether you can exercise these rights may depend on the legal basis for processing the given category of Data. In addition, to the extent that the Controller processes the Data on the basis of consent, you have the right to withdraw it at any time by contacting the Controller in writing or by e-mail – contact details are given in the “Data Controller” section above. Withdrawal of consent does not affect the lawfulness of processing carried out before its withdrawal. You also have the right to lodge a complaint with the supervisory authority (i.e. the President of the Personal Data Protection Office, ul. Stawki 2, 00-193 Warszawa).
Obligation to provide personal data	Providing the data is necessary for the report to be considered. Failure to provide the data will result in the Report not being considered.

Information on the processing of personal data of witnesses, persons named in a report or persons concerned by a report

Pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (“GDPR”), we inform you that:

Data Controller	The controller of your personal data (“Data”) processed in connection with a report made under the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws of 2024, item 928) and the Company’s internal procedures (the “Report”) is “Global Parks Poland” Sp. z o.o. with its registered office in Warsaw, at ul. Fosa 41/11, 02-768 Warszawa (the “Controller” or the “Company”).
Data Protection Officer	The Controller has appointed a Data Protection Officer, who can be contacted on matters relating to personal data protection: • in writing, at the Controller’s registered office address, marked “DPO”, • by e-mail at iod@parkofpoland.com.
Purpose and legal basis of processing	Personal data are processed: e) for the purpose of verifying and handling the report in accordance with the Company’s internal reporting procedure. Your personal data are processed in connection with the Reported breach in which your personal data appear. We process these data in order to clarify a potential breach of law. We may ask you for explanations or additional questions about the Report, and ask you to send any documents or information necessary to clarify the Report.



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- f) Where special categories of your data (e.g. health data) are provided in the Report, the legal basis for processing the Data is, depending on the circumstances, Article 9(2)(b) GDPR (processing necessary for carrying out obligations and exercising specific rights in the field of employment, social security and social protection law), Article 9(2)(f) GDPR (processing necessary for the establishment, exercise or defence of legal claims) or Article 9(2)(g) GDPR (processing necessary for reasons of substantial public interest).
- g) For the purpose of establishing, exercising or defending legal claims, which constitutes the Controller's legitimate interest. The legal bases for processing the Data are Article 6(1)(f) GDPR or Article 9(2)(f) GDPR.

Data recipients	The Data may be disclosed to entities providing services to the Controller, including providers of IT services and solutions, external advisers, auditors and/or experts, and providers of legal services (legal advisers). As a rule, however, personal data relating to the Report are processed only by persons authorised to do so.
Data retention period	Personal data will be kept for 3 years after the end of the calendar year in which the follow-up action was completed, or after the completion of proceedings initiated by that action.
Your rights	• You have the right to access your data, except that Article 15(1)(g) GDPR, regarding the provision of information on the source from which the personal data were obtained, does not apply unless the whistleblower does not meet the conditions set out in Article 6 of the Whistleblower Protection Act or has given explicit consent to such disclosure. • You have the right to rectification of your personal data, to erasure in the cases provided for by law and to restriction of processing. • You have the right to lodge a complaint with the supervisory authority – the President of the Personal Data Protection Office – if you consider that the processing of your personal data infringes the GDPR (ul. Stawki 2, 00-193 Warszawa).