



## IMPACT'S WHISTLEBLOWER POLICY

**IMPACT DEVELOPER&CONTRACTOR SA**, Romania, Ilfov County, Voluntari, 4C Pipera-Tunari Av., Construdava Business Center, 6<sup>th</sup> and 7<sup>th</sup> Floor, registered with the Register of Commerce under No. J23/1927/2006 ("**IMPACT**");

IMPACT encourages any person, without restriction, to submit a "**Report**" regarding any violation or suspected violation of the principles enshrined in IMPACT's Codes, Policies, internal rules and procedures (altogether the "**IMPACT Regulations**") that may give rise to financial or reputational risk or damage to IMPACT or any of its stakeholders. The Report must be filed with either IMPACT's director or external auditor.

The Whistleblower Policy shall not prevent compliance with any statutory obligations under the laws and regulations of Romania, especially pursuant to Law 31/1990 as amended.

IMPACT conducts its operations in accordance with the principles set out herein in the belief that responsible behaviour and leadership is required for success in the greater business community.

No business relations will be initiated or continued by IMPACT with any person who does not intend to respect these principles.

This document applies broadly to all directors, managers, employees and auditors of IMPACT, and to all those natural and legal persons who have business relations with IMPACT (the "**Recipients**").

All Recipients are obligated to comply with the principles embodied in this document or explain in writing in a manner satisfactory to IMPACT why they cannot do so. Otherwise, a breach of these principles by any Recipient may lead to disciplinary measures as provided in the offender's employment agreement or

## POLITICA DE RAPORTARE A IMPACT

**IMPACT DEVELOPER&CONTRACTOR SA**, România, jud. Ilfov, oraş Voluntari, şoseaua Pipera-Tunari nr. 4C, Centrul de Afaceri Construdava, etaj 6 și 7, cod poștal 077190, înregistrată la Registrul Comerțului de pe lângă Tribunalul București sub nr. J23/1927/2006 („**IMPACT**")

IMPACT incurajeaza orice persoana, fara restrictii, sa inainteze un „**Raport**" referitor la orice incalcare sau presupusa incalcare a principiilor consfintite in Codurile, Politicile, normele si procedurile interne ale IMPACT (impreuna „**Regulamentele IMPACT**") care pot determina un prejudiciu sau risc financiar sau reputational pentru IMPACT sau pentru oricare dintre asociatii IMPACT. Raportul trebuie inaintat fie administratorului fie auditorului extern al IMPACT.

Politica de Raportare nu modifica eventualele obligatii legale conform legilor si regulamentelor din Romania, in special conform Legii 31/1990, cu modificarile ulterioare.

IMPACT isi desfasoara activitatile in conformitate cu principiile din prezentul document, cu convingerea ca managementul si comportamentul responsabil sunt necesare pentru succesul intr-o mai mare comunitate de afaceri.

Nicio relatie de afaceri nu va fi inceputa sau continuata de catre IMPACT cu o persoana care nu intentioneaza sa respecte aceste principii.

Prezentul document se aplica in sens larg tuturor administratorilor, directorilor, angajatilor si auditorilor IMPACT si tuturor persoanelor fizice si juridice care au relatii comerciale cu IMPACT, („**Colaboratorii**").

Toti Colaboratorii sunt obligati sa respecte principiile consfintite in prezentul document sau sa explice in scris intr-un mod satisfacator pentru IMPACT contrariul. Altfel, o incalcare a acestor principii de catre orice Colaborator poate conduce la aplicarea masurilor disciplinare astfel

commercial contract, including termination thereof.

### 1. Content of a Report

- (a) A Report may be made regarding directors, managers, employees and auditors of IMPACT and, in general, anyone who works for or on behalf of IMPACT inside and outside Romania or has business relations with IMPACT, including independent audit companies, customers, suppliers, consultants, contractors and public institutions.
- (b) A Report may be made anonymously. However, IMPACT recommends that reports be submitted with the name of the whistleblower to support an adequate investigation and to protect the whistleblower against retaliation.
- (c) A Report must contain all the appropriate information required to allow its content and accuracy to be independently verified.

### 2. Confidentiality and Non-Retaliation

- (a) No one may be fired, suspended or discriminated against in any way as a consequence of having submitted a Report in good faith concerning a violation of IMPACT Regulations.
- (b) IMPACT will not tolerate threats or reprisals of any kind against a whistleblower or persons who collaborated with the investigations to establish the veracity of a Report.
- (c) IMPACT guarantees the anonymity of whistleblowers and reserves the right to adopt all appropriate actions against whosoever engages in acts of reprisal in respect of whistleblowers within the scope of this Policy.
- (d) Disciplinary actions to protect IMPACT may be adopted in the event of a whistleblower's abuse of this Policy such as reports made in bad faith or for the sole purpose of

cum prevede contractul de munca sau contractul comercial al acestora, inclusiv la reziliere.

### 1. Continutul unui Raport

- (a) Un Raport se poate referi la administratori, directori, angajati si auditori ai IMPACT si, in general, la orice persoana care lucreaza pentru sau in numele IMPACT, in Romania si in exterior, sau care are relatii de afaceri cu IMPACT, inclusiv societati independente de audit, clienti, furnizori, consultanti, contractanti si institutii publice.
- (b) Un Raport poate fi facut sub forma anonima. IMPACT recomanda totusi ca rapoartele inaintate sa contina numele persoanei respective, pentru a permite o cercetare adecvata si pentru a proteja respectiva persoana impotriva represaliilor.
- (c) Un Raport trebuie sa furnizeze toate informatiile oportune pentru a permite o verificare independenta a continutului si acuratetei acestuia.

### 2. Confidentialitate si Interzicerea Represaliilor

- (a) Nimeni nu poate fi concediat, suspendat sau discriminat, in niciun fel, ca o consecinta a transmiterii cu buna-credinta a unui Raport cu privire la incalcarea Regulamentelor IMPACT.
- (b) IMPACT nu va tolera amenintari sau represalii de niciun fel indreptate impotriva acestor persoane sau a celor care au colaborat pe parcursul cercetarilor in vederea stabilirii veridicitatii unui Raport.
- (c) IMPACT garanteaza anonimatul acestor persoane si isi rezerva dreptul de a adopta toate actiunile necesare impotriva celor care se angajeaza in actiuni de represalii indreptate impotriva persoanelor care au inaintat rapoarte in cadrul acestei Politici.
- (d) Pot fi luate masuri disciplinare de protejare a IMPACT in cazul in care persoanele care inainteaza astfel de rapoarte abuzeaza de aceasta Politica, precum rapoarte facute cu

damaging the reported person or other persons who are prejudiced in any way by the Report.

### 3. Investigation of Report Content

- (a) The actions taken to ascertain the veracity of the content of a Report will be performed under the joint control of IMPACT's senior management and external auditor in compliance with principles of impartiality and confidentiality, taking all actions deemed to be appropriate.
- (b) Upon conclusion of the investigation, if the Report is found to be valid, IMPACT's senior management and external auditor will adopt appropriate disciplinary measures and actions to protect IMPACT and its stakeholders.

rea-credinta sau cu scopul de a aduce un prejudiciu persoanei ce face obiectul raportului sau altor persoane care sunt prejudiciate in orice mod de Raport.

### 3. Activitati de Verificare a Continutului Raportului

- (a) Actiunile de verificare a veridicitatii continutului Raportului vor fi realizate sub controlul comun al managementului superior al IMPACT si al auditorului extern in conformitate cu principiile de impartialitate si confidentialitate, efectuând orice activitate considerata necesara.
- (b) Dupa finalizarea verificarii, daca se stabileste ca Raportul este fondat, managementul superior al IMPACT si auditorul extern vor aplica masuri disciplinare corespunzatoare si vor intreprinde actiuni pentru a proteja IMPACT si asociatii IMPACT.