	POLICY	Issuance:	A
	On Ensuring and Verifying Business Integrity	ALTUS WIND d.o.o.	

Based on the Integrity and Corruption Prevention Act (Official Gazette of the RS, No. 69/11 – consolidated text, 158/20, 3/22 – ZDeb, and 16/23 – ZZPri), the Directive (EU) 2019/1937 of the European Parliament and the Council of October 23, 2019 on the protection of persons who report breaches of Union law (also known as the EU Whistleblowing Directive), and the Whistleblower Protection Act (ZZPri – Official Gazette of the RS, No. 16/2023), I hereby issue the

Policy on Ensuring and Verifying Business Integrity, Non-Corruptibility, and Anti-Bribery of Employees, and Protection of Whistleblowers at Altus Wind d.o.o.

I. GENERAL PROVISIONS

Article 1

This policy includes provisions that encourage all stakeholders within Altus Wind d.o.o. to report events they observe in the workplace that may constitute violations of applicable regulations in the Republic of Slovenia or the company's internal rules. This includes potential breaches of the company's internal acts, unless these provide for a different procedure or body for handling violations, as well as reports of illegal, unethical, or otherwise questionable behaviour.

An effective internal reporting system for violations and the protection of whistleblowers promotes the spread of a culture of legal business practices within the company and provides an opportunity to improve the business environment, both organizationally and ethically. This policy governs the reporting system, ensuring that the identity of the whistleblower remains confidential (whether the report is anonymous or not) and that the whistleblower is not subjected to any potential criminal, unfair, or discriminatory actions.

This policy precisely describes:

- The various methods and communication channels available to the whistleblower,
- The notification procedure triggered upon the submission of a report,
- The different stages of the process,
- The roles and responsibilities of the individuals involved in the process.
- Integrity, corruption prevention, anti-bribery, and compliance with the law are key to our sustainable success and form the foundation of our corporate culture.

We respect applicable laws, regulations, this code of conduct, and the company's policies and guidelines. We are trustworthy and honest business partners to our colleagues, candidates, clients, suppliers, and all other stakeholders. We promote an inclusive work environment and treat each other with respect and dignity. We will regularly educate ourselves on key mandatory topics such as integrity, legal compliance, data protection, diversity and inclusion, IT security, and health and safety.

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In case of issues, we will turn to our direct supervisors, the integrity officer, the employee representative, or company management.

Direct supervisors play a key role in creating a culture of integrity and respect within their teams and are responsible for:

- Regularly discussing the importance of ethical and compliance-driven work with their teams;
- Encouraging and fostering an environment of open communication and respectful, inclusive dialogue within their teams, including ethical issues and concerns;
- Setting an example regarding expected behaviors and adhering to the values of Altus Wind d.o.o.

LEGISLATION

We do not tolerate violations of laws, regulations, this policy, or our internal policies and guidelines. Violations may lead to disciplinary actions, including the possibility of termination of employment, as well as legal consequences in accordance with the applicable legal framework.

PREVENTION OF BRIBERY AND CORRUPTION

We believe that our success is due to the high quality of our services, and therefore, we firmly oppose bribery and corruption in all forms. We do not offer, give, nor accept any benefits or gifts intended to improperly influence individuals in government or business circles, with the aim of gaining an unfair commercial advantage or obstructing the fair administration of justice. We strive to avoid even the appearance of undue influence, regardless of where we operate or the culture we represent. We respect all applicable laws governing the prevention of bribery and corruption.

HOSPITALITY AND GIFTS

For Altus Wind d.o.o., it is crucial to establish good working relationships with its business partners. It is understood that within the framework of these relationships, small gifts and hospitality may be accepted, which can help strengthen the relationship. However, it is essential that any offered, given, or received gift or hospitality meets certain guidelines:

- **Legality:** All gifts and hospitality must comply with applicable laws.
- **Proportionality:** Gifts and hospitality must be reasonable and proportional to the nature of the business relationship and should not exceed usual business practices.
- **No expectation in return:** Gifts or hospitality must not be associated with unfair expectations or demands for special services or benefits in return.

FAIR COMPETITION

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Our commitment to fair competition is a core value that we uphold, and we strive to maintain integrity and transparency in all our business relationships. We do not engage in any activities or agreements that could unfairly limit competition or involve improper collusion or coordination with competitors. We do not enter into agreements regarding commercial terms that affect our clients or candidates, nor do we share competitively sensitive information about our market approach.

CONFIDENTIAL INFORMATION AND THIRD-PARTY INTELLECTUAL PROPERTY

We are committed to respecting the intellectual property rights, trade secrets, and confidential information of others. Our primary focus is to protect all non-public data, whether it was created within the company or entrusted to us by third parties, including clients, suppliers, and individuals.

We pledge to use or disclose only those pieces of information that are necessary and in compliance with local legislation and our contractual obligations. We do not seek to gain an advantage by violating the intellectual property or confidential information rights of others. Respect for privacy and the protection of information are central values in our operations.


INTEGRITY OF THIRD PARTIES

Our operations are based on honesty, and we expect our business partners to adhere to the same high ethical standards. When selecting business partners, we exercise due diligence and require them to uphold high ethical, social, and environmental standards. This is done to protect our company's reputation and ensure that we do not engage in activities that do not align with our expectations for social and ethical conduct, regardless of where those activities take place. In doing so, we emphasize our commitment to sustainable and ethical business practices, striving to build relationships with partners who share the same values and standards.

FORGERY, ILLICIT APPROPRIATION, DECEPTION, SECRET AGREEMENTS

We are committed to protecting the property of both our own and our business partners. We do not tolerate any forms of unethical behavior, including theft, fraud, embezzlement, deception, secret agreements, forgery, or illegal appropriation of property belonging to Altus Wind d.o.o. or third parties. Respect for property is central to maintaining integrity and trust in our business relationships.

DATA PROTECTION

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Altus Wind d.o.o. demonstrates respect for the privacy rights of its partners, employees, candidates, and other stakeholders. All personal data we receive is handled with the utmost care and in accordance with applicable data protection and privacy laws. The security and confidentiality of personal data are crucial to our business operations, and we strive to ensure their proper protection and compliance with all relevant data protection regulations.

COMMUNICATION AND REPUTATION

Reputation and brand are of utmost importance to our company. To effectively protect them, we adhere to principles of open, accurate, timely, and legally compliant communication. We ensure that only authorized employees can share information, speak publicly, or post on social media on behalf of Altus Wind d.o.o. This approach enables us to maintain a high level of integrity and consistency in our communication, while also complying with all legal requirements governing communication and advertising. This ensures that our reputation remains strong, and our brand stays trustworthy.


FINANCIAL INDEPENDENCE

Accurate financial records are crucial to the integrity of our business operations. We ensure the creation of complete books and records that accurately reflect the nature of the transactions and activities they document. When necessary, we report our financial transactions in a timely and objective manner to government agencies, investors, and the public. We ensure that both internal and external reports comply with applicable legal regulations, standards, and our internal policies. This maintains a high level of transparency, legality, and accountability in our operations, fostering trust among our stakeholders and ensuring timely and reliable reporting of our financial status and business activities.

REPORTING

We encourage a culture that promotes asking questions and seeking guidance, especially regarding the principles outlined in this Policy, as well as in our internal policies and guidelines. Raising concerns about potential improper business conduct and reporting actual or suspected misconduct enables Altus Wind d.o.o. to conduct an effective investigation, support fair and consistent enforcement of workplace rules, and take steps to prevent further inappropriate behavior. Reports can lead to improvements in internal controls, business processes, and practices, and help ensure that everyone involved in our business activities acts honestly and in compliance with regulations.

We encourage employees and external stakeholders to address any concerns directly with the appropriate contact points within the company:

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- immediate supervisor,
- member of the management team,
- employee representative at Altus Wind d.o.o.,
- authorized business integrity officer at Altus Wind d.o.o.

PROTECTION AGAINST RETALIATION MEASURES

The company Altus Wind d.o.o. prohibits any form of retaliation, intimidation, or disciplinary action against anyone who, in good faith, reports a violation or participates in an investigation, even if it is ultimately determined that no violation occurred. Colleagues and associates involved in retaliation or intimidation will be subject to disciplinary measures, up to and including termination of employment, and may face other consequences in accordance with the law. If a whistleblower is concerned about facing retaliation, they should immediately contact the designated integrity officer at Altus Wind d.o.o.

ADDRESSEES OF THE WHISTLEBLOWER PROTECTION POLICY

Article 2

This policy applies to all employees (and others in similar relationships) at Altus Wind d.o.o., as well as external collaborators who are in a business relationship with the company. In addition to employees and external collaborators, the policy also covers former employees and even volunteers or job applicants. Those who assist whistleblowers, such as intermediaries, friends, and family members, are also protected.


II. DESCRIPTION OF VIOLATIONS

DESCRIPTION OF VIOLATIONS SUBJECT TO REPORTING OR WHISTLEBLOWING

Article 3

The subject of the report includes all violations related to the provision of services by the company, concerning: fraud, corruption, endangerment of safety; areas of public procurement and public health, environmental protection, competition law, and state aid, financial services and the prevention of money laundering and terrorism financing, as well as tax benefits and corporate income taxation, privacy and personal data protection, protection of trade secrets; as well as any violation related to activities or business transactions connected to the company or that are of significant importance for the company.

The following types of violations are also included in the scope of the report:

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- Any violation regarding the anti-corruption policy, procurement rules, transparency in the promotion of products and services.
- Any conduct that leads to a conflict of interest arising from the failure to comply with rules and control procedures for such situations.

Criminal offenses such as fraud, embezzlement, theft, corruption, money laundering, extortion, deception, counterfeiting, improper handling of personal data, unauthorized access to IT systems, and providing false information to regulatory authorities may also fall under the scope of reports, if they are not already addressed as violations in other internal acts governing the company's operations.

This policy does not address individual or collective labor rights, as these are governed by other internal or external regulations. In the case of other violations, such as:

- Sexual or physical abuse of employees – the procedure outlined in the policy: Policy on the Prohibition of Sexual and Other Harassment or Bullying in the Workplace shall be followed;
- Discrimination based on gender, race, ethnicity, age, disability, or other grounds – the procedure outlined in the act: Policy on Social Responsibility and Code of Conduct shall be followed.

In case of doubt, the whistleblower should submit the report of a violation in accordance with this policy, and the designated person will refer it to the appropriate process or authority in accordance with other internal acts of the company that regulate such matters.

III. INVOLVED PARTIES

WHISTLEBLOWERS AND CONDITIONS FOR PROTECTION

Article 4

A report can be submitted by any employee or external associate who has a business relationship with the company and reports violations based on information obtained in their working environment. Whistleblowers are adequately protected against unfair, retaliatory, and discriminatory consequences that may arise from making a report.

A whistleblower is entitled to protection under this policy if:

- They had reasonable grounds to believe that the reported information regarding the violations was true at the time of reporting and submitted the report in accordance with this policy;
- They submitted the report within five years of the violation;
- They submitted the report anonymously, but their identity was later revealed.

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The prohibition of identity disclosure and confidentiality within the company is ensured through the following measures:

- No one may disclose the identity of the whistleblower without their explicit consent to anyone other than the designated confidant or the external reporting authority. This also applies to any other information that could directly or indirectly reveal the identity of the whistleblower. Exceptions to this rule apply only if required by the public prosecutor for criminal investigations or by the court for judicial proceedings, including proceedings to protect the rights of the person implicated in the report. In cases of such identity disclosure, the whistleblower must be informed in writing beforehand about the intended disclosure and its justification, unless the public prosecutor or court determines that such notification would jeopardize the associated investigations or legal proceedings.
- Regardless of the above, the identity of the whistleblower may not be disclosed if such disclosure would endanger their life or seriously compromise public interest, national security, or state defense.
- Altus Wind d.o.o. is prohibited from determining the whistleblower's identity.
- The provisions of the law governing access to public information do not apply to documents and other materials related to the report until the conclusion of the procedure. Even after the procedure is concluded, information about the whistleblower's identity is not considered public information. This provision also applies if the documentary materials are transferred to another authority for further handling.
- The company receiving information about a violation involving trade secrets or other legally protected confidentiality may use or disclose such information solely within the framework of further action.
-

Retaliation against whistleblowers is strictly prohibited, including but not limited to:

1. Termination of employment;
2. Suspension of the employment contract;
3. Demotion, obstruction, or delay of promotion;
4. Reassignment of tasks, change of workplace location, alteration of working hours, reduction of workload, non-payment or reduction of salary or other benefits, withholding of bonuses or severance payments;
5. Restriction or denial of education and professional training opportunities;
6. Low performance appraisals, poor annual reviews, or negative employment references;
7. Initiation of disciplinary proceedings or imposition of disciplinary measures or penalties;

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8. Bullying, coercion, intimidation, harassment, exclusion, or inadequate protection of dignity from such treatment by others;
9. Discrimination, unfair or unfavorable treatment;
10. Failure to conclude a fixed-term employment contract despite meeting the legal conditions for such a contract;
11. Termination of a fixed-term employment contract before its expiration or before the cessation of the reason for its conclusion;
12. Other arbitrary actions by the company, including acts causing harm, particularly damage to the individual's reputation (e.g., on social media), financial losses, including loss of business and income;
13. Premature termination or cancellation of contracts for the supply of goods or services, or other disruptions to business cooperation;
14. Revocation, suspension, or permanent withdrawal of licenses or permits;
15. Arbitrary orders for health checks or evaluations of work capacity;
16. Blacklisting based on informal or formal agreements in a sector or industry, resulting in the whistleblower's inability to secure new employment in that field;
17. Initiation of malicious legal actions against the whistleblower;
18. Threats of retaliation or attempts at retaliation, which are also considered prohibited actions.


CONFIDANT - COMMISSION
Article 5

The "*Confidant*" is a three-member commission of trusted individuals responsible for receiving and handling internal reports. The company appoints this three-member commission (hereinafter referred to as the *commission*).

When selecting trusted individuals, it must be ensured that they possess complementary knowledge and experience relevant to receiving and addressing reports, gained in areas such as:

- Finance, academia, law, and administration;
- Strategic planning;
- Understanding and implementation of corporate business strategies or plans;
- Risk management;
- Assessing the effectiveness of internal company arrangements;
- Interpreting financial data, etc.

The company appoints one member of the commission as the Head of the Internal Reporting System (hereinafter referred to as the *system head*). The composition of the commission and the system head is published on the company's noticeboard.

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The decision proposal for the appointment of the commission and the system head is documented using form "Appointment of an Integrity Officer".

The *Confidant* – Commission must ensure the integrity of the process and performs the following activities:

- Receives reports or complaints submitted internally;
- Ensures confidentiality of the information and the identity of the whistleblower, aiming to protect them from unfair, retaliatory, or discriminatory consequences resulting from the report;
- Conducts an initial feasibility review and prepares an assessment of conditions to:
 - ❖ Decide on proceeding with appropriate investigative actions, or
 - ❖ Archive the report or complaint if deemed unfounded;
- Depending on the type and scope of the violation, initiates and leads an investigative procedure, which may:
 - ❖ Be conducted directly by the commission, or
 - ❖ Involve other competent parties in the company, such as the company director, legal, HR, finance, compliance, IT departments, or other relevant organizational units or employees, as deemed necessary;
- Obtains investigation results conducted by the aforementioned entities;
- Notifies the whistleblower when the matter has been referred for investigation and upon its conclusion;
- Issues a report on the completed investigation;
- Reports on received and resolved complaints to:
 - ❖ The company director and supervisory board;
 - ❖ The Commission for the Prevention of Corruption, as specified in this policy.

The duties of the *Confidant* are as follows:

- Informing the whistleblower (who is not anonymous) about the protections under the law, the procedures for external reporting to external authorities, and, where applicable, to institutions, bodies, or agencies of the European Union, as well as providing information about NGOs working in the area of whistleblower protection.
- Providing assistance to the whistleblower who has faced retaliatory measures by offering information on legal options and supporting them in administrative and judicial procedures related to retaliation. This includes issuing a certificate of the submitted report, providing evidence from the reporting process that the whistleblower may need for further proceedings concerning retaliation, and similar support. The *Confidant* can consult the Commission for the Prevention of Corruption regarding protective measures.

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- Collaboration with external reporting authorities, when necessary, to address the report before the *Confidant* or the external reporting authority.

The Confidant – Commission signs a statement acknowledging familiarity with the provisions of this policy, using form "Appointment of an Integrity Officer". When handling a specific report, commission members must always ensure:

That they protect the confidentiality of the whistleblower's identity and the individuals mentioned in the report;

That they do not conflict with the characteristics and obligations of the individuals involved in the process, as defined in Article 15 of this policy. If any member faces a conflict of interest, they must exclude themselves from the process. In such a case, the company, in collaboration with the workers' council and the company's trade union, will appoint an alternative person to handle the specific report.

FURTHER ACTIONS

Article 6

The Confidant takes steps to verify the accuracy of the claims made in the report and, if necessary, addresses the reported violation. The Confidant then takes further actions, such as: informing the responsible person within the company for further action (e.g., for labor-related procedures), internal investigation, inspection and supervision, reporting a criminal offense, recovery of funds, closing the process.

OTHER OPERATIONAL FUNCTIONS NECESSARY FOR IMPLEMENTING ACTIONS

Article 7

The competent organizational units, which the Confidant involves in the investigation or implementation of actions, are required to:

- Cooperate with the Confidant in a manner that ensures the company fully implements the provisions of regulations concerning the handling of reports and the protection of whistleblowers;
- Assess and implement measures necessary to mitigate risks and eliminate irregularities.

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IV. SUBMISSION OF THE REPORT

Article 8

Whenever a well-intentioned whistleblower learns or suspects that a violation has occurred, or that a violation could potentially occur, they should submit a report through one of the following channels (either anonymously or non-anonymously):

- By email to the address: valerija@altuswind.com;
- By traditional mail in a sealed envelope with the labels: "DO NOT OPEN", "CONFIDENTIAL", or "TO BE HANDED TO THE ADDRESSEE ONLY" to the following address: Altus Wind d.o.o., Valvasorjeva ulica 73, 2000 Maribor;
- Verbally, where the whistleblower contacts the *Confidant* using the contact details available in the company's internal directory.
 - ❖ Such verbal reports must be documented with a detailed record of their content. With the whistleblower's consent, a verbal report may also be recorded. If the report is submitted by phone, with prior notice and the whistleblower's consent, the call may be documented via a recording. The whistleblower is given the opportunity to review, correct, and confirm the verbal report with their signature, if desired.

As an alternative, there is the so-called "substitute" communication channel, which is used when the whistleblower believes that the *Confidant* - the committee, or an individual from the committee - could potentially have a conflict of interest due to the nature of the report or complaint.


- Email addressed to the company director or the employee representative, with the subject "Violation Report"; or
- Traditional mail with confidentiality markings such as "DO NOT OPEN", "CONFIDENTIAL", or "TO BE HANDED TO THE ADDRESSEE ONLY".

The company director or employee representative:

- Makes the decision regarding the most appropriate method for carrying out activities (e.g., changing the composition of the *Confidant* - committee);
- Ensures that all reports are collected in one place for registration.

The report must include:

- A description of the violation;
- The background and history of the issue, including relevant dates;
- The reasons why the informant or whistleblower is concerned about the situation;

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- A statement indicating whether the whistleblower wants the report to be kept confidential or anonymous – if there is no explicit statement, the report will be considered anonymous;
- The informant or whistleblower must declare if they have any personal interest related to the report;
- The report must include any available documents and other materials or copies thereof that support the informant's or whistleblower's statement. The success of resolving the report will depend on the quality of the submitted data, documents, and other materials.

RECEIPT, RECORDING, EVALUATION, AND HANDLING OF THE REPORT

Article 9

a) Receipt of the Report

Upon receiving the report, the primary actions are taken to effectively protect the identity of the whistleblower and ensure confidentiality.


b) Recording and Evaluation of the Report

After receiving the report, the commission records it in accordance with this regulation. Furthermore, the commission evaluates whether the following conditions for handling the report are met:

1. The report was submitted by a natural person;
2. It pertains to information about a violation of regulations that are in force in the Republic of Slovenia, and the whistleblower obtained it in their work environment;
3. The reported information about the violations is not obviously false;
4. The report was submitted within five years of the violation ceasing.

The commission will not address the report if the conditions from the previous paragraph are not met or if it determines that addressing the report would not be appropriate, as the violation had no consequences, the consequences no longer exist, or the consequences are insignificant.

Within seven (7) days of receiving the report, the commission will assess whether the conditions for its processing are met, and if so, issue an acknowledgment receipt to the whistleblower, including the date and time of receipt. If the commission finds that the conditions for processing the report are not met, the whistleblower will be informed of the reasons for not addressing the report within seven (7) days.

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If the whistleblower is anonymous, the previous two paragraphs will be carried out if the whistleblower has specified where the acknowledgment of receipt or notification of the reasons for not processing the report should be sent.

If the commission determines that the conditions for processing the report are not met, it may, nevertheless, take any action it deems necessary to address the violation, if it judges the consequences of the violation to be severe. In doing so, the commission will protect the whistleblower's identity in accordance with these regulations.

a) Handling of internal reports


The commission handles the report carefully, confidentially, and independently, and is not bound by instructions in the specific case. The commission, in particular, collects necessary information from the whistleblower and the person to whom the report pertains in order to develop proposals for actions aimed at ending the violation, eliminating the consequences of the violation, or preventing future violations.

The commission takes necessary actions to stop the violation. If it is not competent to address the termination of the violation or the elimination of its consequences, it will notify the relevant persons or organizational units in the company who are responsible for addressing the violation, along with proposed actions.

In general, the commission processes reports in the order they are received. However, reports that it deems to relate to more serious consequences of a violation can be prioritized.

The commission concludes the handling of the report within three months of its receipt with a report that states whether the report is justified or not, and if not, the reasons for its rejection. If the report is justified, the report will include the proposed and implemented measures to terminate the violation, eliminate the consequences, or prevent future violations, its findings on the effectiveness of the proposed actions, and any proposed and executed measures to protect the whistleblower.

Taking into account the protection of the whistleblower's identity, the commission informs the management of the company of the findings from the report. At the end of the handling process, and no later than three months after receiving the report, the commission informs the whistleblower about the validity of the report, the proposed and implemented measures, the outcome of the procedure, or the status of the internal report procedure if the corrective actions have not been completed within three months. Oral notifications are recorded with a note in the report register.

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The commission follows the previous procedure also in the case of an anonymous report if the whistleblower has specified where the notification from the previous paragraph should be sent.

MONITORING OF ISSUE RESOLUTION

Article 10

The organizational units responsible for legal and human resources matters, which the commission involves in the investigation, will assess whether there are conditions for any labor law measures. If necessary, the organizational unit responsible for human resources will continue formal communication with the person under investigation.

SUPERVISION OF THE PROCESS AND REPORTING

Article 11

The commission sends quarterly reports (including received reports or ongoing submissions) to the director of Altus Wind d.o.o. The information provided to management and the supervisory board also includes an annual report on the operation of the reporting system for violations, which contains aggregated information on the results of any activities carried out after receiving reports or submissions from informants or whistleblowers. In the case of significant violations, the commission, with the support of other relevant organizational units, immediately informs the company's management.

V. PROTECTIVE MEASURES


PROTECTION OF PERSONAL DATA

Article 12

The company implements appropriate protective measures to ensure the confidentiality of personal data for the informant or whistleblower and the alleged violator. Information and all other personal data obtained under this regulation are handled in accordance with EU Regulation 2016/679 (General Data Protection Regulation) regarding the protection of personal data, the Personal Data Protection Act (ZVOP-2), and the company's internal act on data protection.

In accordance with the General Data Protection Regulation and ZVOP-2, personal data processed for the purposes of this regulation must be:

- appropriate, relevant, and limited to the data that is necessary to verify the validity of the report or submission and to manage it;

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- processed in compliance with laws, in a fair and transparent manner, ensuring confidentiality in relation to the whistleblower and the person under investigation, to protect both parties from risks to which they are exposed, especially when considering this aspect when sending the report to third parties.

The record of submissions includes data on the whistleblower, intermediary, related persons, the person subject to the report, and individuals who may assist in investigating the reported violation (name or pseudonym, postal address, email address, phone number, and other contact details), materials submitted by these individuals, and materials generated during the processing of the submission, including any recorded calls or transcripts of oral reports. Individuals handling the submission and those authorized to address violations are permitted to process personal data necessary for investigating the violation, managing its consequences, resolving the violation, and protecting the whistleblower.

Unless otherwise stipulated by law, the data in the record of submissions is kept for five years after the conclusion of the procedure. After the retention period expires, the personal data from the previous paragraph and the content of the submission are destroyed. Record data regarding the submission and the report (which contains proposed and implemented measures to end the violation, remedy its consequences, or prevent future violations, findings on the success of the proposed measures, and any proposed and implemented measures to protect the whistleblower) may be retained beyond this period, if or as stipulated by the company's internal rules. Personal data that is clearly unnecessary for the processing of the submission is not collected. If such data is collected by mistake, it must be deleted without undue delay.

OBLIGATIONS OF PERSONS INVOLVED IN THE PROCESS


Article 13

The Whistleblower and other individuals involved in the investigation and implementation of measures:

- must not be hierarchically or functionally subordinate to the person potentially under investigation;
- must not be the alleged violator;
- must not have any potential interest related to the report that could compromise the impartiality of the decision-making process.

To prevent hierarchical and functional subordination, the whistleblower or the whistleblower's representative shall forward or refer reports of violations:

- concerning the company director to the authorized integrity officer;

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- concerning the authorized integrity officer to the company director;
- concerning the representative of employees to the company director or the authorized integrity officer.

VI. EXTERNAL REPORT

Article 14

A report of a violation may also be submitted to the competent external authorities if the internal reporting process cannot be effectively handled, or if the whistleblower believes that there is a risk of retaliatory measures in the case of an internal report.

The procedure and the authorities for external reporting are defined by the Whistleblower Protection Act. The company provides information on the procedures for external reporting to the relevant external authorities and, when appropriate, to institutions, bodies, offices, or agencies of the European Union.

VII. FINAL PROVISIONS

Article 15

Subsidiary companies must, in accordance with their internal regulations and applicable laws, adopt a resolution on the application of this policy or another relevant internal act with a substantially identical content. This organizational regulation will be posted on the company's notice board and will enter into force on the eighth day after its publication.

Maribor, 15.10.2024

Altus Wind d.o.o.

Director

Manca Raušl Kodrič

