



**SC TOTAL BUSINESS LAND SRL**  
Bucovinei nr.5 Bl.32B Mezanin Alba Iulia,  
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[www.totalbusinessland.ro](http://www.totalbusinessland.ro)



## **Internal Reporting Policy**

### **1. INTRODUCTION AND SCOPE OF THE POLICY**

This policy is drafted in compliance with Law 361/2022 on the protection of whistleblowers in the public interest. It establishes the principles and procedures governing the reporting of legal violations, ethical conduct breaches, and other irregularities, ensuring confidentiality, protection against retaliation, and proper handling of reports. The purpose of this policy is to create a clear and transparent framework for reporting and managing complaints regarding legal, internal policy, and organizational ethics violations, in accordance with the provisions of Law 362/2022.

1.1. TBL<sup>1</sup> is committed to maintaining high standards of ethical and professional conduct, as well as full compliance with all applicable laws, rules, and governmental regulations concerning internal reporting, accounting practices, financial controls, audit procedures, and other processes aimed at preventing fraud, bribery, and corruption (collectively referred to as "Administrative Matters"). Similarly, TBL expects all personnel to uphold high standards of honesty and integrity in their activities.

1.2. As mandated by the shareholders, TBL management must ensure the existence of a process through which any individual can report concerns regarding the administration of TBL. For this purpose, this Internal Reporting Policy has been adopted and approved for implementation by TBL.

1.3. External reporting regulated under the provisions of Law 362/2022 involves the oral or written communication of information regarding legal violations through external reporting channels represented by competent authorities designated to receive such reports. Under Article 3(15) of Law 362/2022, competent authorities include:

- (a) public authorities and institutions that, under special legal provisions, are tasked with receiving and resolving reports related to legal violations within their jurisdiction;
- (b) the National Integrity Agency (hereinafter referred to as the "Agency"); and
- (c) other public authorities and institutions to which the Agency forwards reports for resolution within their competence.

1.4. This Internal Reporting Policy applies to all employees, collaborators, partners, and other individuals interacting with our organization and adheres to the following key principles:

- Confidentiality: The identity of the whistleblower and the content of the disclosure will be treated with the utmost confidentiality.

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<sup>1</sup> The present Code applies to the companies within the TBL Group (Total Business Land SRL and Total Business Land Project), as well as to its subsidiaries, branches, or workplaces in Romania and abroad.



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- Whistleblower Protection: Whistleblowers will be protected from any form of retaliation or discrimination.
- Impartiality: All reports will be investigated impartially and objectively.

1.5. This Policy applies to Administrative Concerns (as defined below) raised by any individual working at any level of TBL, including directors, officers, employees, consultants, contractors, part-time and full-time workers, and agency staff (each referred to as a "Relevant Person").

## **2. ADMINISTRATIVE CONCERNS DEFINED**

2.1. In this Policy, the term "Administrative Concerns" is intended to be broad and comprehensive, covering any issue that, in the reasonable and honest opinion of a Relevant Person, represents a breach of duties, is illegal, unethical, irregular, criminal, contrary to TBL's adopted policies, or otherwise improper or inappropriate.

Examples include:

(a) Violations of national and/or European legislation as defined under Article 3(1) of Law 362/2022, including actions or omissions that breach legal provisions in areas such as:

- Public procurement;
- Financial services, products, and markets, including the prevention of money laundering and terrorism financing;
- Product safety and compliance;
- Transportation safety;
- Environmental protection;
- Radiological and nuclear safety;
- Food and feed safety, animal health and welfare;
- Public health;
- Consumer protection;
- Privacy and personal data protection, and the security of network and information systems.

These also include violations impacting the financial interests of the European Union as per Article 325 of the Treaty on the Functioning of the European Union, breaches of EU internal market rules under Article 26(2) of the same Treaty, and actions contravening corporate taxation rules.

(b) Violations of TBL's Code of Ethical and Professional Conduct or its Anti-Bribery and Anti-Corruption Policy.

(c) Fraud or intentional errors in the preparation, evaluation, review, or auditing of any financial statement of TBL.

(d) Fraud or intentional errors in the recording and maintenance of TBL's accounting records.

(e) Deficiencies in or non-compliance with TBL's internal policies and controls.



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- (f) Misrepresentation in contracts or false statements by any director, officer, or employee of TBL regarding accounting records, reports, or audit matters.
- (g) Deviation from the complete and truthful reporting of TBL's financial condition.
- (h) Deliberate concealment of the above issues.

### **3. REPORTING ADMINISTRATIVE CONCERNS**

3.1. A Relevant Person must report an Administrative Concern as soon as they have a reasonable suspicion or concern about the matter. A Relevant Person should not personally investigate the issue before reporting it.

3.2. This Policy should not be used to address personal grievances. Complaints regarding personal circumstances (e.g., disputes between employees) should be resolved with the direct manager through standard reporting channels.

3.3. Relevant Persons with an Administrative Concern may report the issue in writing, by phone, or via email to:

- (a) The designated individual at TBL responsible for receiving, recording, reviewing, and addressing reports, acting with impartiality and independence in these duties; or
- (b) TBL's Administrator, using the contact information provided in section 13 below.

Reports made to the Responsible Officer for Anti-Corruption will be shared or summarized and forwarded to the Administrator. Alternatively, Relevant Persons may report the issue in writing, by phone, or via email to the Director of TBL's Human Resources Department using the contact details in section 13.

Reports submitted to the Director of Human Resources will also be forwarded as a summary or copy to the Responsible Officer for Anti-Corruption and the Administrator.

3.4. Reports can be submitted in written form (hard copy or electronic), through telephone hotlines or voicemail systems, or via face-to-face meetings at the whistleblower's request. Internal reporting must include clear and detailed information about the reported violation, such as dates, locations, involved persons, and any available evidence.

3.5. TBL encourages Relevant Persons to address Administrative Concerns internally and not externally. External disclosures should be rare but are acknowledged as necessary in certain circumstances, such as when the Relevant Person must contact regulatory authorities.

3.6. Administrative Concerns and the personal information within them will not be disclosed to anyone outside the responsible parties at TBL, listed in section 13, who manage such concerns and implement



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necessary corrective actions, along with the Audit Committee and, where appropriate, professional advisers.

#### **4. CONFIDENTIALITY AND IDENTITY PROTECTION**

Under the provisions of Article 8 of Law 361/2022, TBL guarantees the confidentiality of the identities of individuals making reports in the public interest. The identity of the whistleblower will not be disclosed without their consent, except in cases expressly provided by law. All reasonable measures will be taken to prevent unauthorized access to the information provided.

4.1. TBL recognizes that a Relevant Person may have concerns about the potential consequences of reporting an Administrative Concern. The purpose of this Policy is to encourage Relevant Persons to report concerns in good faith. TBL will support Relevant Persons in doing so.

4.2. TBL encourages all Relevant Persons to report Administrative Concerns openly. If a Relevant Person wishes to report a concern confidentially, TBL will take all reasonable efforts to maintain the confidentiality of the individual's identity. However, it may not always be possible for TBL to guarantee confidentiality. In such instances, TBL will first discuss the situation with the Relevant Person.

4.3. TBL does not encourage anonymous reporting of Administrative Concerns. Anonymous reporting can hinder subsequent investigations, making it more difficult to identify and address violations. Additionally, it can be challenging to establish the credibility and good faith of anonymous allegations. A Relevant Person concerned about the potential consequences of disclosing their identity should inform one of the contact persons listed in section 3.3, who will take the appropriate measures to protect confidentiality.

4.4. TBL will implement and ensure that all entities supporting the company in implementing this Policy adopt the necessary security measures to protect the personal data processed under this Policy.

#### **5. NO NEGATIVE CONSEQUENCES**

In accordance with Articles 21 and 22 of Law 361/2022, whistleblowers are protected against any form of retaliation, including dismissal, demotion, discrimination, or any other action that may negatively affect their position within the organization. Any violation of these provisions will result in legal penalties.

5.1. A Relevant Person can report an Administrative Concern without fear of dismissal, disciplinary action, retaliation, or discrimination of any kind, provided the concern is raised in good faith.

5.2. TBL does not tolerate the victimization of a Relevant Person as a result of reporting an Administrative Concern in good faith. TBL is committed to investigating and responding to any such



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allegations decisively. Likewise, TBL does not tolerate the victimization of a Relevant Person who provides assistance to the Audit Committee, management, or other entities, including regulatory or enforcement authorities, investigating an Administrative Concern.

5.3. If it is determined that a Relevant Person made a report in bad faith or for personal gain, disciplinary actions may be taken, up to and including dismissal.

## **6. RESPONSE TO A REPORT ON ADMINISTRATIVE CONCERNS**

6.1. If an Administrative Concern is reported initially to the Responsible Officer for Anti-Corruption or the Director of TBL's Human Resources Department, the matter will be promptly reviewed by the respective officer. The Responsible Officer will determine an efficient and effective method to address the Administrative Concern.

6.2. Once an Administrative Concern is reported, either directly or indirectly, as described in section 3.3, it will be promptly reviewed, and corrective measures will be implemented as necessary or feasible to address the matter.

6.3. TBL will make all reasonable efforts to investigate an Administrative Concern as quickly as possible. The investigation may require the cooperation of the Relevant Person involved.

6.4. If possible, TBL will keep the Relevant Person informed of the progress of the investigation and communicate the outcome if requested. However, there may be instances where this is not feasible. A Relevant Person must treat all information received during the investigation as confidential.

## **7. DOCUMENT RETENTION**

7.1. TBL will take all necessary measures to protect the personal information it receives under this Policy and retain it only as long as necessary.

7.2. The Responsible Officer for Anti-Corruption or the Administrator of TBL, as applicable, will retain all records related to Administrative Concerns or reports of retaliation and investigations for as long as needed, based on the validity of the concern. Retained records include documentation of all steps taken during the investigation and its outcomes. These documents will be stored securely and confidentially.

## **8. TRANSFER OF PERSONAL DATA**

There may be instances where TBL needs to transfer the personal data it receives under this Policy outside the European Economic Area ("EEA"). This includes, but is not limited to, transferring such data to the Responsible Officer for Anti-Corruption, the Administrator of TBL, or the Human Resources



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Director, who may be located outside the EEA on occasion, to allow for the review, assessment, and investigation of relevant information in accordance with this Policy.

A Relevant Person may request a list of countries where their personal data has been transferred for a specific Administrative Concern from the TBL Administrator at any time.

## **9. COMMUNICATION OF THE POLICY**

9.1. To ensure that all directors, officers, and employees of TBL, as well as consultants and contractors providing substantial services to the company, are aware of its content, a copy of this Policy will be made available on the company's electronic platform accessible to all employees. Alternatively, they will be notified that this Policy is available for consultation on the TBL website.

External collaborators of the company will confirm acknowledgment of the content of TBL's internal policies by signing the annexes to their respective contracts. Each of these individuals will:

- (i) agree to adhere to this Policy upon receiving its provisions or notice thereof;
- (ii) be informed of any significant changes to the Policy; and
- (iii) where applicable, receive training on the importance of this Policy. Other Responsible Persons will also be notified where appropriate.

## **10. POLICY REVIEW**

10.1. TBL reserves the right to review and amend this Policy at any time. However, the Responsible Officer for Anti-Corruption and the Administrator of TBL anticipate an annual review and evaluation of this Policy to determine its effectiveness in providing an appropriate procedure for reporting violations or complaints related to Administrative Concerns and to ensure compliance with legislation and best practices in the field.

10.2. The Internal Reporting Policy complements the provisions of civil and specific applicable legislation, including but not limited to the provisions of Law 362/2022.

## **11. PROCESSING RIGHTS**

11.1. TBL employees have the right to access and request updates to the personal information the company holds about them concerning the implementation of this Policy and to establish the purposes of the processing, in accordance with the law.

11.2. Unless otherwise provided by law, TBL employees may object to the continuation of data processing if they have legitimate legal grounds, for example, if the data held is excessive or retained for longer than necessary.



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11.3. TBL employees have the right not to be subject to automated individual decisions without those decisions being reviewed by a competent person (see section 13).

11.4. If a TBL employee wishes to exercise the aforementioned rights, they may contact the Human Resources Director, the Administrator of TBL, or the competent court.

## 12. QUESTIONS

12.1. If you have any questions regarding this Policy, please contact the Responsible Officer for Anti-Corruption or the Administrator of TBL at +40 729 399 200.

## 13. CONTACT PERSONS

### **TBL Administrator:**

Address: Bucovinei Street, No. 5, Bl. 32B, Mezzanine, Alba Iulia, or P-ta Ion IC Bratianu, No. 20, Alba Iulia, Romania.

Phone: +40 744 588 692

Email: [marius.todor@tblgrup.ro](mailto:marius.todor@tblgrup.ro)

### **Director of the Human Resources Department:**

Address: Bucovinei Street, No. 5, Bl. 32B, Mezzanine, Alba Iulia, or P-ta Ion IC Bratianu, No. 20, Alba Iulia, Romania.

Phone: +40 729 399 200

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## 14. PUBLICATION OF THE POLICY ON THE WEBSITE

This Policy will be published on the TBL website at [www.totalbusinessland.ro](http://www.totalbusinessland.ro) .

Date of Initial Approval: December 17, 2024

Date of Last Review and Approval: December 17, 2024

Approved by: The Administrator and Associates of TBL