* * * Whistleblowing policy * * *

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DEFINITION

Sirius Group ("**We**" or "**Group**") - Sirius Real Estate Limited (parent company, Guernsey registered) and its subsidiaries from time to time.

1. About this policy

1.1 We are committed to conducting our business with honesty and integrity and we expect all staff to maintain the highest standards of business conduct. As one of the Sirius Group's key values is integrity, the Group is committed to the highest standards of openness, integrity and accountability and therefore does everything possible to prevent and deter misconduct and violations of law within the Group. Any suspected misconduct should be reported as soon as possible.

1.2 We operate an "Open Door Policy". Employees and anyone dealing with the Sirius Group are encouraged to speak up about possible wrongdoing, at any level and without fear of disadvantage in their professional or private life. This policy, however, **only** applies to types of wrongdoing which are **serious** enough that they might affect the public interest as set out in paragraph 3.1 below.

1.3 This policy does **not** cover personal grievances or general disagreements with standard decisions made or practices in the workplace. Matters such as individual working conditions, pay, appraisals, team conflicts, management style or dissatisfaction with a decision are to be raised with the line manager or People & Talent under the grievance policy, not through this policy. If it is unclear which policy applies, the People & Talent Team will advise.

1.4 The policy applies to all members of the Sirius Group of companies (see definition).

1.5 This policy covers all employees (including those persons who form part of the administrative, management or supervisory bodies of the Sirius Group, non-executive directors), officers, consultants, contractors/freelancers, interns, casual workers, agency workers, student employees, shareholders and service providers or other third parties.

1.6 The policy shall be communicated to all employees on joining the Group and for the benefit of employees and the relevant individuals set out in paragraph 1.4 above, the policy shall be published online at: https://www.sirius-real-estate.com/sustainability/policies/

1.7 This policy does not form part of any employee's contract of employment and we may amend it at any time.

1.8 The Chief HR Officer is responsible for ensuring that this policy is communicated to relevant individuals through, for example: onboarding processes; staff handbooks, on-site notice boards, and/or the employee portal from time to time.

2. What is whistleblowing?

2.1 Whistleblowing is the reporting of suspected misconduct or wrongdoing of a serious nature in relation to our activities that might affect the public interest. Such misconduct or wrongdoing includes the following matters:

- Banking and financial crime
- Bribery, corruption and extortion
- Discrimination and unequal treatment on the grounds of race, gender, religion or belief, ethnic origin, disability, age or sexual identity
- Facilitation of tax evasion
- Fraud or money laundering
- Health & Safety contraventions
- Material breach of a Sirius Group policy that may have a significant impact on the Sirius group
- Serious environment protection failure and environment crime
- Serious failures to comply with privacy legislation and data protection
- Serious violations of labour law ((but excluding personal grievances which are to be addressed through line manager and local People & Talent)
- Other criminal activity
- Other serious breaches of applicable legal or professional obligations
- Wrongdoing - any other serious wrongdoing

3. How to raise a whistleblowing concern

3.1 Reports must be made through the reporting system at https://sirius.integrityline.com or to an external reporting body. A conversation with a line manager is not a reporting channel within the meaning of the applicable statutory requirements. If a line manager is nevertheless approached about a whistleblowing concern, they must pass the matter to the Whistleblowing Officers (using the link above) without delay and no later than 24 hours after being approached, stating when they were approached. The line manager does not investigate the matter and has no access to the case in the reporting system. Reports may be made in English or German. Every report is recorded in a form that remains permanently retrievable, and the confidentiality of your identity is preserved as set out in paragraph 4.2 below. We will confirm receipt of your report within seven days. We will then tell you what action is planned or has been taken within three months of that confirmation,

or, if receipt has not been confirmed, within three months and seven days of your report reaching us.

3.2 Please tell us what you have observed and on what basis. You do not need to be certain that a breach has occurred, and you do not need proof. You are protected (as set out in paragraph 6.3 below) if you had reasonable grounds to believe that the information you reported was true, even if it later turns out to be mistaken. Reports made deliberately or recklessly on the basis of information known to be false are not protected and may lead to disciplinary action.

3.3 Reports are received and handled by the appointed Whistleblowing Officers. The current officers are Annemie Ress (Chief HR Officer), James Peggie (Group General Counsel) and Deborah Davis (Nominated Non-Executive Director). They act independently in this role and are not subject to instructions as to how a report is handled. Where a Whistleblowing Officer is personally affected by a report, that member takes no part in dealing with it and their access to the case is withdrawn.

3.4 We will offer you a meeting to discuss your report as soon as possible. You have a right to such a meeting and, upon request, the meeting will be arranged accordingly. With your agreement, the meeting may be held by video or telephone. You may bring a colleague to any meetings held under this policy. Your chosen colleague must respect the confidentiality of your disclosure and any subsequent investigation.

3.5 If potential whistleblowers are unsure whether or not to use the whistleblowing channel, or if there are general questions about whistleblowing, the People & Talent Team can be consulted or the potential whistleblower can also find resources via the weblink: https://sirius.integrityline.com

4. Confidentiality, privacy and data protection

4.1 We hope that employees will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are generally more difficult to investigate.

4.2 We will treat your identity as confidential. It will be made known only to the Whistleblowing Officers and to those supporting them in handling your report. Beyond that, your identity will be disclosed only where the law requires or permits it, in particular at the request of a prosecuting authority, on the order of a court or authority, or where disclosure is necessary in order to take follow-up action and you have consented to it in writing for that specific disclosure. We will tell you before your identity is disclosed and give you the reasons, unless doing so would jeopardise an investigation. We protect the identity of the person your report concerns and of anyone else named in it in the same way.

4.3 Any reports made under this policy are documented in a form that remains permanently retrievable, and the documentation is kept confidential. If you report by voice, we will not record the call or make a word-for-word transcript unless you consent; otherwise the person handling your report will prepare a written summary and give you the opportunity to check it, correct it and confirm it. Documentation is deleted three years after the proceedings are concluded, unless we are required to keep it longer and it remains necessary and proportionate to do so. All personal data is processed in accordance with the General Data Protection Regulation and national data protection regulations.

5. External disclosures

5.1 Sirius Group aims to conduct its activities at a "zero-crime" level. The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace and prevent future wrongdoing as well as limiting the detriment caused by the wrongdoing.

5.2 We would like to hear about concerns first. Reporting internally allows us to look into the matter quickly, put things right and keep the circle of people involved small, and we will support you when you do so. That is a request, not a condition: it does not limit your right to report externally, and it is not a step you have to take first. Clause 5.3 explains how to report externally.

5.3 **External reporting.** You may contact an external reporting body directly at any time by submitting a report. You are free to choose between the internal and an external reporting body; prior internal reporting is not required. However, we ask that you initially report any concerns to us internally so that we can address them promptly. This request is expressly not a prerequisite for, nor does it restrict, your right to report externally. You are free to contact an external reporting body as well if a breach reported internally has not been remedied.

6. Protection and support for whistleblowers

6.1 We encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken. We can often only uncover wrongdoing if employees raise concerns about wrongdoing in accordance with this policy.

6.2 It is unlawful for Sirius Group to dismiss anyone or permit them to be victimised or disadvantaged on the basis of them making a lawful disclosure.

6.3 The policy has been written to protect anybody raising genuine concerns about wrongdoing and therefore Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. Whistleblowers are therefore protected from the following reprisals:

- Denial of a promotion
- Discrimination, disadvantageous or unequal treatment
- Early termination or cancellation of a contract for goods or services
- Failure to convert a fixed-term employment contract into an indefinite-term employment contract if the whistleblower was justified in expecting to receive an indefinite-term employment contract
- Refusal to participate in further training measures
- Suspension, termination
- Task shifting

6.4 If, having raised such a concern under this policy, you believe that you have suffered any such detrimental treatment, you should inform the Whistleblowing Officer immediately.

6.5 You must not threaten or retaliate against whistleblowers in any way. If you engage in such conduct, you may be subject to disciplinary action.

6.6 However, if following investigation, we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

Internal Use
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