

* * * 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 As we operate an "Open Door Policy", it shall be made as easy as possible for employees as well as persons who are in contact with the Sirius Group on all business levels to be able to report possible misconduct without being exposed to the risk of having to fear disadvantages in their professional as well as in their private life.
- 1.3 The policy applies to all members of the Sirius Group of companies (see definition).
- 1.4 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.
- 1.5 The policy shall be communicated to all employees on joining the Group and shall be published online at: <https://www.sirius-real-estate.com/sustainability/policies/>
- 1.6 This policy does not form part of any employee's contract of employment and we may amend it at any time.
- 1.7 This policy does not cover personal grievances which ought to be taken up with an individual's line manager and/or Human Resources, in accordance with the current grievance policy.
- 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, reference at the CEO Forum, the employee portal from time to time.

2. What is whistleblowing?

- 2.1 Whistleblowing is the reporting of suspected misconduct or wrongdoing in relation to our activities. Misconduct or wrongdoing includes the following matters:
 - Banking and financial crime

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

3. How to raise a concern

- 3.1 We hope that in many cases you will be able to raise any concerns with your manager, who will either be able to deal with it or will escalate the matter to more senior management. However, where you prefer not to raise it with your manager for any reason, you should use the following weblink to report serious wrongdoing: <https://sirius.integrityline.com> Reports can be made in English or German and will be acknowledged within seven days with a further update no later than 90 days afterwards.
- 3.2 You should not report any information that is known to be untrue or where there are insufficient factual grounds of actual wrongdoing. The dissemination of untrue facts may constitute libel (In Germany, a written defamation is a criminal offence pursuant to Section 187 of the German Criminal Code (StGB)).
- 3.3 Reports will be dealt with initially by a Whistleblowing Officer Annemie Röss, Group HR Director), James Pegg, General Counsel or the nominated non-Executive Director Deborah Davis, the nominated non-Executive Director.
- 3.4 We will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague to any meetings held under this policy. Your companion 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 encourage staff to raise concerns and we hope that staff will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are difficult to investigate.
- 4.2 If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern or to comply with other statutory or regulatory obligations. If we need to disclose your report to any person (other than those mentioned above), we will seek your prior consent to such disclosure.
- 4.3 The identity of the whistleblower and any report made under this policy may only be disclosed if this is a necessary and proportionate duty under statutory provisions, for example in the context of criminal investigations or for anonymised generic reporting purposes. Before his or her identity is disclosed, the whistleblower will be informed of this, provided this does not jeopardize the investigation.
- 4.4 Any reports of wrongdoing made pursuant to this policy is documented and processed in compliance with the requirements of 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 In most cases you should not find it necessary to alert anyone externally. The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. We strongly encourage you to seek advice before reporting a concern to anyone external.

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 staff 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:

- Suspension, termination
- Denial of a promotion
- Task shifting
- Refusal to participate in further training measures
- 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
- Discrimination, disadvantageous or unequal treatment
- Early termination or cancellation of a contract for goods or services

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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