



GENERAL POLICY FOR THE COLONIAL GROUP'S WHISTLEBLOWING CHANNEL

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1. Introduction

The aim of this policy (hereinafter, the “Policy”) is to lay down the general principles to be applied by the Colonial Group to each of the Group companies’ Internal Reporting Systems (Whistleblowing Channels), which conform to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the Whistleblowing Directive) and its transposing legislation.

The Policy provides further evidence of Colonial’s commitment to the principles of business ethics and transparency initially launched by the company’s Board of Directors in 2011 with the implementation of the criminal risk prevention model and the first whistleblowing channel, which has evolved into the current one taking account of the latest recommendations in this matter.

In view of the foregoing, all employees and collaborators acting for and/or on behalf of the Colonial Group shall do so in accordance with the current legislation and the internal regulations applicable in each case. Furthermore, should they identify any breaches of these, they have at their disposal the Colonial Group’s Whistleblowing Channels, which can be accessed through the Group companies’ corporate websites.

2. Scope

Corporate scope: This Policy applies to the Colonial Group¹.

Personal scope: This Policy applies to the Colonial Group at every level, including its management bodies, officers, supervisory bodies and the Colonial Group’s entire workforce.

Its scope shall also include its shareholders, directors, suppliers, volunteers and trainees.

For details on who can use the Channels, see the Whistleblowing Channel Management Procedures published on the relevant corporate websites of the Colonial Group.

Geographical scope: This Policy shall apply to all public and private relations entered into by Colonial Group in any geographical area.

¹ Inmobiliaria Colonial SOCIMI SA and its subsidiaries.

3. Internal and external communication channels

The Colonial Group makes its internal reporting channels (Whistleblowing Channels²) available to whistleblowers to submit reports of breaches of the law, the Codes of Ethics or any other applicable internal regulations, and these channels should be used in preference to any others when reporting on such matters.

Furthermore, whistleblowers can provide information on any breach of the law to a whistleblower protection authority (external channels), either directly or after submitting a report through the relevant Whistleblowing Channel.

In addition to submitting reports through any of the above channels, whistleblowers may request a face-to-face meeting with the managers of the Whistleblowing Channels.

4. Manager of the Internal Reporting System

The manager of the internal reporting system for Colonial Group companies based in Spain shall be the Compliance Unit of Inmobiliaria Colonial, SOCIMI, S.A. In the case of Société Foncière Lyonnaise, the system shall fall under the responsibility of the Ethics Leaders³.

5. Principles and guarantees of the Whistleblowing Channel and the investigation process

Reports submitted on the Whistleblowing Channel must comply with the following principles and guarantees:

- Security measures: The Whistleblowing Channel has suitable technical and organisational security measures in place to avoid the risk of disclosure, unavailability and loss or destruction of information, ensuring the confidentiality, availability and integrity of the reports received.
- Confidentiality: The confidentiality of the identity of the whistleblower, the reported person, the affected persons and any third parties mentioned in the communication, as well as of the facts mentioned therein, is guaranteed. The whistleblower can choose to remain anonymous subject to the Whistleblowing Channel Management Procedures published on the Colonial Group companies' corporate websites.
- Data protection: Personal data is processed in accordance with the current data protection legislation.

² References to the Whistleblowing Channel include, indistinctly, any of the internal reporting systems available to the companies in the Colonial Group.

³ In accordance with the internal procedure for registering and processing reports currently in force at SFL, the Ethics Leaders are the General Secretary and the Director of Human Resources of SFL.

- Diligent response: Communications shall be answered within the deadlines established for that purpose.
- Impartiality: Communications shall be treated in an impartial and objective manner.
- No retaliation: Whistleblowers shall not suffer any retaliation for making reports in good faith.
- Referral of the report to the Public Prosecutor's Office: In accordance with the applicable regulations, the report must be forwarded to the Public Prosecutor's Office or other competent body whenever the reported facts suggest that a criminal offence may have been committed or to the European Public Prosecutor's Office if they concern the EU's financial interests.

6. Publicity and encouraging the use of the Whistleblowing Channel

The Colonial Group shall provide all employees with regular training on the use of the Whistleblowing Channels. This shall include, among other things, a warning that failure to comply with this Policy constitutes an infringement.

This Policy shall be published in a separate and easily identifiable section of each Colonial Group company's website.

The managers of the Whistleblowing Channels shall draw up appropriate reports with information on the reports received. In addition, they shall take all necessary steps to confirm the proper operation of the internal reporting system and resolve any issues.

7. Development of the Policy

For more details on the management of the Whistleblowing Channels, see the Whistleblowing Channel Management Procedures on the relevant corporate websites of the Colonial Group.

8. Approval of the Policy

This Policy and any subsequent amendments to it must be approved by the Board of Directors of Inmobiliaria Colonial, SOCIMI, S.A. The Whistleblowing Channel Management Procedures must be approved by the management bodies of each of the subsidiaries to which they apply.