

Whistleblower Policy

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Aims and objectives

The whistleblower policy (hereinafter to be referred to as 'the policy') provides detailed information about the company's whistleblowing system in order to follow the recommendations framed in the EU Whistleblower Protection Directive, the German Corporate Governance Code (GCGC) and ICC Rules of Conduct to Combat Extortion and Bribery, as well as to ensure compliance with all related statutory requirements. The overarching goal is the protection of any person who reports suspicious cases of fraud or irregularities performed by members of the board or employees of the Instone Real Estate Group AG as a stock corporation including all subsidiaries (hereinafter to be referred to as 'Instone').

Structure

Suspicious cases can either be reported by Instone's employees, external persons or discovered by either internal or external controls or inquiries. Persons who have reasons to believe that board members or employees of Instone have acted contrary to statutory regulations, Instone's Code of Conduct or any internal guideline or policy, are asked to report the suspicious case to the compliance officer or the ombudsman. Internal whistleblowers may contact both of them in person or alternatively by a digital, external whistleblower system available in German. The ombudsman or his substitute may also be called via an external whistleblower hotline. All possible ways of communication are pro-actively communicated to Instone's employees in the company's intranet (InHome) in order to ensure that relevant issues are reported in the best possible way and as quickly as possible.

Every reported case will be taken seriously, investigated systematically and treated confidentially.

Protecting whistleblowers is of significant importance to Instone. Thus, every whistleblower is entitled and will be given the opportunity to

consult an independent legal counsel being bound to secrecy. The legal counsel will be designated by Instone's compliance officer.

Instone will protect the whistleblower's identity. If any reported case or specific details will be revealed, this happens

- (i) with the whistleblower's knowledge and explicit permission
- (ii) in case of reporting obligations on the basis of applicable laws, regulations of the Frankfurt Stock Exchange or any responsible authority
- (iii) in the form of disclosures to Instone's or the whistleblower's counsellors, conditionally upon an obligation of secrecy and reduced to the extent of verifiable lawful purposes.

Instone declares explicitly, that whistleblowing shall not lead to disciplinary measures or any other adverse consequences for the whistleblower. Furthermore, Instone declares that deliberate misrepresentations may result in legal consequences. Instone does not pay or offer any comparable monetary commitments for information.

After the first report was made by the whistleblower, the contacted person will record the suspicious case, start further investigations and, if necessary, contact the whistleblower for further information. If, on the basis of the facts presented and after a corresponding examination, the existence of a violation of legal requirements or internal compliance rules can be confirmed, the following rules apply, the following steps and measures are initiated:

- (i) Instone's compliance officer must inform the Management of the Board about any compliance violations.
- (ii) in cases of violation of internal guidelines or policies, the violating person will be given an admonition or a warning notice and, depending on the gravity of the violation, additional measures or sanctions according may be taken. The decision is in the hand of the compliance officer in coordination with HR and after consultation of Instone's Management Board.
- (iii) cases of violation of law or statutory regulations will first be treated internally. If necessary, the case will also be reported externally to the competent authority.
- (iv) In cases of misconduct by external persons, Instone's compliance officer will decide about appropriate measures in coordination with the departments involved in the specific case. According to the gravity of misconduct, possible measures may be the immediate termination of the contractual relationship or the blocking for future award procedures.

Every reported case is documented and archived by Instone's compliance officer.

Responsibilities

Instone has established a permanent Compliance Committee whose task it is, amongst other things, to discuss the status and reaction to short-term compliance-relevant facts, e.g. communicated to Instone by whistle-blowers.

Instone's compliance committee is interdisciplinary and consists of:

- Management Board (CFO)
- the group compliance officer
- the compliance officer of the subsidiaries where applicable,
- the head of taxes, head of legal, head of finance and accounting and the head of HR.
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Availability

Whistleblowers have the opportunity to submit information on suspected compliance cases 24 hours a day, 7 days a week using the various protected channels of our whistleblower system provided for this purpose.