



# Whistleblower Policy

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<b>Responsible department</b>	Compliance & Risk Management
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## *1. Preliminary remark*

Conduct in compliance with the law and regulations - in particular compliance with our Code of Conduct - is an important concern for the Adler Group's management.

Our Code of Conduct and our additional guidelines are intended to help ensure that we act correctly, fairly and respectfully in our day-to-day work. Legal requirements must also be complied with in order to secure the trust of our stakeholders and contractual partners and thus also to protect our economic success. The Adler Group is exposed to a wide variety of legal regulations, the disregard or violation of which can cause considerable damage to our credibility as well as to our finances, which can result in massive disadvantages for our tenants and endanger the jobs of our employees. Therefore, it is our primary concern that our (former) employees as well as our customers, suppliers, other business partners and other external persons can report suspected irregularities or potential violations of our internal guidelines or legal regulations to us without hesitation.

This policy also covers violations expected by the whistleblower in the future, if there are concrete indications of such violations, as well as cases of abuse of rights. Not covered by this guideline, however, is the disclosure recognizably superfluous information if the whistleblower had no sufficient reason to believe that the disclosure of the information was necessary to uncover a violation.

In addition to the groups of persons just mentioned, this Directive also protects intermediaries and third parties who have a close relationship with the whistleblower, e.g. family members.

Legal entities and (partially) incorporated partnerships that are owned by the whistleblower, for whom the whistleblower works or with whom the whistleblower is otherwise associated in a professional context are also protected. Non-profit associations and non-governmental organisations are also protected from reprisals to the extent that they provide appropriate support to a whistleblower within the scope of their duties.

This whistleblower Policy applies to all Adler Group companies specified on p. 2 of this Policy under "Scope", including those abroad. Stricter whistleblower protection laws at foreign locations remain unaffected. National statutory regulations that restrict the confidentiality of the whistleblower's identity must also remain unaffected, insofar as they are not in line with or contradict this guideline.

## *2. What is a whistleblower?*

A whistleblower is a natural person who has obtained information about possible violations in connection with his or her professional or official activities and discloses this information.

### *3. Our principles*

A transfer of the EU Directive 2019/1937 on the protection of whistleblowers ('EU Whistleblowing Directive'), which entered into force on 16 December 2019, into national law through a corresponding transposition law has not yet taken place. This must be done by 17 December 2021. If this is not the case, the EU Directive will apply even without the introduction of an implementing law. Irrespective of this, our goal is to uncover and prevent violations and therefore to protect whistleblowers by providing confidential and secure reporting channels, thus enabling the enforcement of law.

We therefore make it our task,

- to provide our employees and all other relevant parties with an easily accessible whistleblowing system that also allows whistleblowers to remain anonymous if they wish,
- to promptly and thoroughly investigate and resolve allegations or suspicions that come to our attention,
- to investigate all suspicions and allegations independently and fairly,
- to fully document the investigations, including any remedial or disciplinary action taken; and
- to draw the necessary conclusions through appropriate monitoring of the documentation of whistleblowing incidents, should any necessary changes to our compliance management system arise.

### *4. Typical whistleblowing issues*

The following - non-exhaustive - list is intended to give an impression of the topics typically reported by whistleblowers:

- Fraud
- Bribery or corruption
- Money laundering
- Tax evasion
- Environmental damage
- Breaches of safety regulations
- Financing of terrorist organisations

### *5. What does not belong to whistleblowing*

Only whistleblowing issues of public interest are protected by existing law. Topics such as mobbing or sexual harassment are generally not among the legally protected whistleblowing topics and accordingly do not fall under this policy. However, it is explicitly pointed out that such incidents are also not tolerated in the Adler Group, and the company management expressly appeals to employees to report such

incidents via the reporting channels mentioned under point 6. The responsible employees in the Compliance Department will investigate these reports.

### *6. Our reporting channels*

As a matter of principle, it is part of our corporate culture that superiors prove to be approachable at any time if employees wish to make a confidential report regarding a possible discovered violation or misconduct. A corporate climate in which this is not possible is not desired by management under any circumstances. In addition, the members of the Compliance Department as well as the Chief Compliance Officer are always available in person or by telephone for confidential reports. Particular attention is paid to corresponding integrity in the staffing of the department. Of course, the local works councils, where available, are also available to receive confidential reports.

Irrespective of this, the Adler Group has the following designated reporting channels:

- At any time, our employees can contact a selected group of persons at [compliance@adler-group.com](mailto:compliance@adler-group.com) who have access to this mailbox. These are currently the head of the Compliance & Risk Management department, the head of the Compliance Management department and two compliance managers.
- In addition, a form is available to employees via the intranet, which can be used to report matters 'on paper' and, if desired, anonymously.
- The Adler Group's lawyer of confidence - Dr. Frank - is an impartial arbitrator who is not affiliated with the company. He can be contacted at [vertrauensanwalt-adler-group@fs-pp.de](mailto:vertrauensanwalt-adler-group@fs-pp.de) or 030 318685-933. The lawyer of confidence is the point of contact for internal and external whistleblowers who can confidentially provide information about corruption, white-collar crime and other violations of the law or the Adler Group's internal rules and regulations. This also includes personal violations of the law in the professional environment, such as sexual harassment. The scope of duties of the Ombudsperson is limited to the receipt of hints, criminal offences, administrative offences and other violations of laws and rules. He is not a general complaints office for employees, contractual partners, tenants or prospective tenants. The lawyer of confidence is subject to the lawyer's duty of confidentiality and will only pass on information to the head of the Compliance & Risk Management department at the Adler Group if the person providing the information has expressly declared his or her consent to this. The information may also be forwarded anonymously. For employees of the Adler Group, the lawyer of confidence is also available to answer questions about correct and compliant conduct if this is to be done confidentially. An appointment must be made in each case.
- Finally, a digital whistleblowing system is available to employees, suppliers, customers, business partners and external persons in general under the link <https://adler.integrityline.org>. The technology for this whistleblowing system is provided by EQS Group AG, a recognised service provider in the field of corporate compliance and investor relations. This whistleblowing system allows whistleblowers to submit information completely anonymously, thus ensuring maximum

security for whistleblowers. The whistleblower alone decides whether and for how long anonymity is to be maintained. The EQS Group AG also has no technical means of accessing the whistleblower's data. The link is generally accessible through its publication on the Adler Group homepage and is thus available to all potential whistleblowers, i.e. both employees and external parties. For internal use, it is prominently placed on the company's intranet. In the backend of the whistleblower system, the same persons who have access to the mailboxes of the Compliance Department are stored as recipients of the reports. The processing of incoming reports follows a defined and transparent process. In principle, all compliance managers have access to the reporting system and the mailbox, depending on the company. For reasons of company law, the Consus companies are currently still separated in terms of both the **input** channels in the reporting system and the mailboxes of the Compliance Department.

- Since it can never be ruled out that one of the persons receiving the tip may be involved in a possible incident, we ask you to use an alternative reporting channel in such a case, e.g. the direct approach or the paper form. Here, appropriate hints concerning the exclusion of recipients can be made.

## *7. Information for whistleblowers*

- When using the anonymous whistleblower channel, it is ensured that the identity of a whistleblower is not disclosed without his or her express consent. This also applies to all information from which the identity of the whistleblower can be directly or indirectly deduced. However, it cannot be ruled out that in the event of an escalation of the procedure, authorities involved will only pursue the facts of the case if the identity of the whistleblower is disclosed.
- In the event that a non-anonymous report is submitted, we would like to point out that law enforcement authorities may request the identities of those involved in the incident from the company. Likewise, an accused person may possibly demand the disclosure of the identity in accordance with the provisions of the GDPR.
- The whistleblower is obliged to provide only truthful information. The whistleblower should also adequately check the information available to him/her that prompted him/her to report the facts before submitting the report. It does no harm if the reported facts do not ultimately turn out to be a violation, but they initially appeared to the whistleblower to be a possible violation. The identity of a whistleblower who deliberately makes a false report is not protected by this Directive.
- Under EU law, whistleblowers cannot be held liable for obtaining or accessing information that has been reported or disclosed, unless the obtaining or access itself resulted from a criminal act.
- Deliberately making false accusations to harm others will not be tolerated. In this case, the whistleblower must reckon with consequences under employment or civil law - up to and including termination of existing contractual relationships - and, if applicable, also criminal law consequences.

- The Adler Group will take all possible measures to protect the whistleblower acting in good faith from reprisals and from the threat or attempt of reprisals. This includes in particular the following reprisals:
  - Suspension, termination or similar measures;
  - Demotion or denial of promotion;
  - Transfer of duties, change of work location, reduction in salary, change in work schedule;
  - Denial of participation in further training measures;
  - Negative performance appraisal or issuance of a poor job reference;
  - Disciplinary action, reprimand or other sanction, including financial sanctions;
  - Coercion, intimidation, bullying or exclusion;
  - Discrimination, disadvantageous or unequal treatment;
  - Failure to convert a fixed-term employment contract into a permanent employment contract in cases in which the employee had a reasonable expectation of being offered a permanent employment contract;
  - Non-renewal or premature termination of a fixed-term employment contract;
  - Harm (including reputational damage), particularly on social media, or causing financial loss (including loss of contracts or revenue);
  - Recording of the whistleblower on a “black list” based on an informal or formal sector or industry-specific agreement, with the result that the whistleblower can no longer find employment throughout the sector or industry;
  - Premature termination or cancellation of a contract for goods or services.

## *8. What happens after reporting?*

After receiving the report, the Compliance Department will investigate the suspicion. If you have not informed the Compliance Department directly but, for example, your supervisor or someone from Human Resources, the Compliance Department will receive information about this in order to then start any necessary investigations. If you have used the digital whistleblower system, you will receive an acknowledgement of receipt in your mailbox within the whistleblower system within a maximum of seven days. Please log in regularly to be able to answer any queries from the Compliance Department. You will also receive feedback on your questions here - insofar as this is legally permissible.

After the investigation has been completed, you will receive final feedback to the extent legally permissible.



## *9. Are persons affected by a notice informed about this?*

According to Art. 14 GDPR, companies may not collect personal data about third parties without informing the data subject(s) about the data processing and its scope. Accordingly, data subjects must be informed about the receipt of the notification.

As a result, it may happen that a person involved in the matter may learn of the identity of the whistleblower. In view of the still missing case law on the handling of whistleblower protection in the light of the General Data Protection Regulation (GDPR), we therefore recommend that all whistleblowers who wish to remain anonymous use the anonymous whistleblower system, as it cannot be ruled out that we will otherwise be required to disclose the name of the whistleblower. If the whistleblower system is used anonymously, on the other hand, no one in the company knows the name of the whistleblower, so it cannot be disclosed.

In the context of an anonymous report via the whistleblower system, it can nevertheless always be discussed together with the responsible manager in the Compliance Department via the corresponding communication channel in the whistleblower system whether it is useful to disclose one's own identity and what consequences this would have.

## *10. Contact persons*

The Chief Compliance Officer and the colleagues in the Compliance Department of the Adler Group are - in addition to their respective superiors - the responsible internal contact persons for all questions relating to the topic of 'whistleblowers'.

The Chief Compliance Officer and the colleagues of the Compliance Department can be reached at the following contact details:

**Sven-Christian Frank**, Chief Compliance Officer, [s.frank@adler-group.com](mailto:s.frank@adler-group.com)

**Thomas Urbanczyk**, Head of Compliance & Risk Management, [t.urbanczyk@adler-group.com](mailto:t.urbanczyk@adler-group.com)

**Andrea Wolf**, Head of Compliance Management, [a.wolf@adler-group.com](mailto:a.wolf@adler-group.com)

[compliance@adler-group.com](mailto:compliance@adler-group.com)

(for all employees of the Adler Group except employees of the Consus companies)

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