

## WHISTLEBLOWING PROCEDURE

LAST UPDATED: 2024

The whistleblowing system set up by Covivio in 2011 is available to all employees and stakeholders (former employees, applicants, shareholders, directors, managers, contractors, subcontractors and their staff).

Backed by our Ethics Charter, the whistleblowing system reflects Covivio's strong commitment to Ethics, Compliance and the fight against all forms of corruption.

This Whistleblowing Procedure aims to detail the methods for reporting wrongdoing and to outline the confidentiality and protection guarantees that we provide to whistleblowers.

### **What type of conduct can be reported?**

Many different types of wrongdoing can be reported in accordance with current laws and regulations. They may include a crime, a misdemeanour, a threat or harm to the common good, a breach or an attempt to conceal a breach of an international commitment duly ratified or approved by France, of a unilateral act by an international organisation based on such a commitment, of European Union law, or of laws or regulations.

Where the information was not obtained in the course of professional activities, the whistleblower must have had personal knowledge of it.

The whistleblowing may relate to facts that have occurred or are very likely to occur. In all cases, it must be done without direct financial compensation and in good faith.

More specifically, Covivio's internal whistleblowing system may concern:

- Conduct involving fraud, corruption or influence peddling
- Any instance of discrimination or moral or sexual harassment
- Any event involving a danger to the life and health of an employee
- Any conduct contrary to the Covivio Ethics Charter.

In this professional context, whether the whistleblower has direct or indirect knowledge of the facts is irrelevant.

### **Who receives the internal whistleblower report?**

An internal collegial body consisting of two persons with no hierarchical relationship between them, including at least one member of Covivio's Executive Committee receives the report.

The collegial body is fully responsible for ensuring that all reports it receives are kept strictly confidential.

## **How to make a report?**

Reports can be made by any means, including via a dedicated platform:

<https://covivio.integrityline.com>

## **How reports are handled?**

Upon receipt of a report, and within no more than 72 working hours, the collegial body contacts:

- the whistleblower
- the accused person.

In cases where a risk of destruction of evidence makes it necessary to take precautionary measures, the collegial body may decide to postpone informing the accused.

The whistleblower will be informed that his or her report is being reviewed, that an internal investigation may be opened, of his or her rights, and of the procedures for rendering his or her personal data anonymous once the investigation is completed.

The accused may contest this accusation and provide any supporting evidence. He or she may not be held accountable until the investigation confirms the wrongdoing.

## **Anonymous reports**

Anonymous reports may be considered provided that the facts reported are serious and detailed enough.

## **Whistleblowers must act in good faith**

Misuse of the system may result in disciplinary action and/or legal proceedings. However, using the system in good faith, even if the facts prove to be inaccurate or do not lead to further action, will not subject the whistleblower to any penalties.

## **Confidentiality**

The collegial body carries out investigations in the strictest confidence. Should it be assisted, especially in its investigations (by third parties from within or outside the company), such third parties are bound by the same obligation to secrecy.

Unless consent is given and except in cases provided for by law involving disclosure to the judicial authority, the identity of the whistleblower, the persons concerned and any third party referred to in the report will be kept confidential.

The accused person's identity and the alleged facts will likewise be kept confidential

until such time as the internal investigation leads to disciplinary and/or legal proceedings, if necessary.

## Protection

Covivio guarantees that whistleblowers acting in good faith are protected from all forms of retaliation. Covivio will not take any disciplinary or discriminatory action against employees who have made a report, even if the facts reported are not proven.

These protection measures are also guaranteed to relatives and persons who helped the whistleblower make the report.

## Reporting levels

Should the whistleblower not receive a response from the collegial body, he or she may:

- refer the matter directly to the competent authorities outside the company, and
- if these authorities fail to take action, make the facts public.

The whistleblower may also choose to report directly to the competent authorities.

In cases strictly provided for by law, the facts may also be directly made public.

**Nota Bene:** Please refer to the regulations in force regarding “Level 2” competent authorities as well as the specific procedures for “Level 3” reporting.

