

hibernia

**WHISTLEBLOWING  
POLICY**

**Hibernia Real Estate Group Limited  
March 2025**

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## **1. Scope**

This Whistleblowing Policy (the “Policy”) applies to all directors, officers, employees and temporary workers<sup>1</sup> (collectively, “you” or “Employees”) of Hibernia Real Estate Group Limited and its subsidiaries (the “Company or Hibernia”).

All Employees are required to comply with applicable whistleblowing laws and with the whistleblowing provisions set out in the *Code of Business Conduct and Ethics* (the “Code”). This Policy supplements the provisions set forth in the Code and is intended to raise awareness of our approach to whistleblowing among our Employees.

## **2. Purpose**

Hibernia is committed to providing a mechanism for Employees to report suspected wrongdoing or dangers in relation to the Company’s activities and have those concerns addressed in a timely and confidential manner. In scenarios where one Employee suspects another Employee of wrongdoing, or has other concerns covered by the Code, that Employee should refer to this Policy and to the Code on the appropriate course of action.

## **3. Responsibilities**

All Employees are responsible for ensuring this Policy and the procedures set forth herein are used correctly, in line with the expectations of Hibernia and in compliance with applicable legislation.

## **4. Whistleblowing Procedure**

Hibernia is committed to conducting its business with honesty and integrity and all staff are expected to maintain high standards and act in accordance with the Code.

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to the Company’s activities. This includes bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment, any breach (acts or omissions) of legal or professional obligations, complaints regarding accounting, internal accounting controls, or auditing matters, and any other matter detailed in the Code. Any suspected wrongdoing should be reported as soon as possible.

### ***How to raise a whistleblowing concern***

If an Employee has a whistleblowing concern, Hibernia hopes that in most cases they will feel able to raise those concerns with their supervisor. However, where they prefer not to raise it with their supervisor for any reason, they should contact the Company’s Human Resources (“HR”) Department or the Risk & Compliance team.

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<sup>1</sup> For purposes of this Policy, “temporary workers” include non-full-time employees, consultants and contractors etc. that work on our premises.

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In the event you do not want to report violations to your supervisor, HR, or Risk & Compliance team, you can always make a report through Hibernia's reporting hotline (the "Reporting Hotline"). The Reporting Hotline is managed by an independent third party. The Reporting Hotline allows anyone to call or submit a report online anonymously (if they so choose) to report suspected unethical, illegal or unsafe behaviour in English and other languages. The Reporting Hotline is available toll-free, 24 hours a day, 7 days a week. Refer to "Schedule A" to this Policy for the Reporting Hotline phone numbers.

Once an Employee has raised a concern formally, Hibernia will acknowledge receipt. When feasible, Hibernia will arrange a meeting with the Employee as soon as practicable. Hibernia will carry out a review and, where appropriate, consider whether the issue should be investigated more formally. Further investigation could be undertaken in a number of ways depending on the nature of the concern and could include appointing an independent person to lead the inquiry, seeking further evidence and the accounts of witnesses. Where possible and practical to do so, Hibernia will inform the Employee of any outcome and steps undertaken.

## **5. Confidentiality**

The confidentiality of reported violations and the identity of the employees who raise a whistleblowing concern will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and subject to applicable law. Employees may wish to identify themselves to facilitate our investigation of any report; however, you can make an anonymous report by calling the Reporting Hotline.

## **6. Reporting and Recording Process**

The party receiving the initial report must document its receipt, concerns named in the report, and how the situation was dealt with. Consult with Company HR and/or the Risk & Compliance team, who will assist with further requirements (e.g., when to escalate to Brookfield).

## **7. External Disclosures**

The aim of this Policy and the Code is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases, Employees should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for Employees to report their concerns to an external body such as a regulator. It will rarely, if ever, be appropriate to alert the media. Hibernia strongly encourages Employees to seek advice before reporting a concern to anyone external. Employees can always contact the Reporting Hotline.

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#### **8. Zero Tolerance for Retaliation or Malicious Acts**

Employees who raise a whistleblowing concern or participate in good faith in any investigation must not suffer any form of retaliation or victimisation as a result. Hibernia will treat very seriously any acts of victimisation or retaliatory action taken against Employees who, in good faith, raise a whistleblowing concern and/or participate in a whistleblowing investigation. Victimisation or retaliation in these circumstances may be unlawful and any Employee who is found to have violated this provision will be subjected to disciplinary action under the Company's disciplinary procedure, including but not limited to dismissal.

Employees who feel they are being or have been victimised or retaliated against should report this immediately to their supervisor or HR team. However, if a whistleblowing concern is found to have been deliberately falsified or made maliciously or in bad faith, the Employee concerned may be subjected to disciplinary action under the Company's disciplinary procedure, including but not limited to dismissal.

Management is responsible for reviewing this Policy on an annual basis to ensure consistency and compliance with applicable law, the Code, and other applicable corporate policies.

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### **Schedule A Reporting Hotline**

To access the reporting hotline please complete the two-stage dialling process and then follow instructions:

- Firstly dial: 1800 550 000
- Then: 800 603 2869