

# EU WHISTLEBLOWER POLICY

## 1. Review Cycle

The People & Culture Circle undertakes to review this Policy at least annually. This policy is effective as of 17 December 2023.

## 2. Background and objective

Goodman is committed to conduct its business in accordance with their values and a culture of integrity, compliance and ethical behaviour.

The main purpose of this Whistleblowing policy (hereinafter “the Policy”) is to encourage the reporting of acts or omissions that are unlawful or contrary to the purpose or the application of the legislation relating to specific areas as further defined under paragraph 3.2. (hereinafter “Breaches”). In addition to the EU Policy, Goodman upholds a global Whistleblower Policy providing a supplementary platform for individuals to submit reports relating to any unethical, unlawful or improper behaviour.





This EU Policy is drafted based on the local laws on Whistleblowing systems (if any) and the Directive no° 2019/1937 on the protection of persons who report breaches of Union law.

This Policy is to list the procedural options on the basis of which the existence of potential Breaches within Goodman and its affiliated companies in the EU can be reported:

- + Goodman Belgium NV and Goodman Management Services (Belgium) NV
- + Goodman Management Holdings (Lux) S.à r.l., Goodman Funds Management (Lux) S.à r.l. and GJL Management (Lux) S.à r.l.
- + Goodman France SARL
- + Goodman Germany GmbH
- + Goodman Italy S.r.l
- + Goodman Netherlands B.V
- + Goodman Real Estate (Spain) S. L.

In addition, this Policy aims to support the persons to whom this Policy applies, so that they understand how to file a report and are informed about the legal protection they are granted.

In this way, Goodman wishes to provide transparency regarding the way in which certain potential Breaches can be reported and investigated, and the way in which potential appropriate measures can be taken.

This Policy has been implemented in Goodman in accordance with applicable legislation.

### 3. Scope

#### 3.1 Personal scope

This Policy and the internal reporting channel established by Goodman (see paragraph 5.1 of this Policy) apply to anyone who becomes aware of information, including reasonable suspicions, about actual or potential Breaches, which have occurred or are highly likely to occur, as well as about attempts to conceal such Breaches, and who reports or discloses such information (hereinafter a “Whistleblower”).

The following individuals qualify as Whistleblower within the meaning of this Policy:

- + A job applicant, current, former or future employee of Goodman, as well as temporary agency workers, volunteers, (un) paid trainees, or any relatives or dependents of these individuals
- + Self-employed persons
- + Shareholders and persons belonging to the administrative, management or supervisory body of Goodman (including non-executive members)
- + Anyone working under the supervision and direction of contractors, subcontractors and suppliers with whom Goodman collaborates and their personnel
- + Other third parties associated with Goodman in a work-related context.

In addition, the Policy also applies to facilitators (i.e. someone who assists the Whistleblower in the reporting process), to third persons who are connected with the Whistleblower and who could suffer retaliation in a work-related context, as well as to legal entities owned by the Whistleblower, for whom the Whistleblower works or with whom the Whistleblower is otherwise connected in a work-related context.

### 3.2 Material scope

This Policy regulates the reporting procedure and protection granted when reporting Breaches (acts or omissions that are unlawful or contrary to the purpose or the application of the legislation) relating to the following areas:

- + Public procurements
- + Financial services, products and markets, and prevention of money laundering and terrorist financing
- + Product safety and compliance
- + Transport safety
- + Protection of the environment
- + Radiation protection and nuclear safety
- + Food and feed safety, animal health and welfare
- + Public health
- + Consumer protection
- + Protection of privacy and personal data, and security of network and information systems
- + Tax fraud
- + Social fraud.

This Policy also applies to Breaches affecting the financial interests of the European Union, as well as Breaches related to the internal market, including Breaches of Union competition and state aid rules.

Other matters, including HR matters, complaints about other employees' incompetence, dissatisfaction with salary conditions, minor Breaches of Goodman's internal guidelines on sick leave, alcohol intake etc. are not covered by the scope of this Policy. In broader terms, general work-related grievances are generally not classified as Breaches and should not be reported via the channels referred to below.

This Policy and the internal reporting channel should not be used to report events that pose an immediate threat to life or health. If someone needs urgent help, please contact the public emergency services.

### 4. Protection measures

Goodman is committed to protect individuals who disclose Breaches under this Policy.

Whistleblowers who report a (potential) Breach in accordance with the provisions of this Policy may not be subject to measures or retaliation, including but not limited to dismissal, demotion, disciplinary sanctions, discrimination, harassment, physical or psychological harm, etc.

If such measures are taken, Goodman must be able to demonstrate that the measures taken are not related to the reported Breach.

Whistleblower also benefits from protection against potential retaliation.

The protection against retaliation only applies under the condition that the Whistleblower had valid reasons to believe that the reported information was accurate at the time of the report, the reported information falls within the scope of this Policy, and the information was reported internally or externally or made public in the manners defined in this Policy or in the applicable legislation.

The Whistleblower does not lose the benefit of protection solely because the report filed in good faith is found to be incorrect or unfounded after investigation.

No one within Goodman –including management and other employees– shall threaten, harm, instruct to conceal misconduct, or prevent the Whistleblower from making a report. Anyone involved in such behaviour will be subject to disciplinary measures as determined in Goodman's local work regulations or employee handbooks (if any).

Any Whistleblower, facilitator, or any other person eligible for protection against retaliation, who believes to be a victim of or threatened with retaliation, shall immediately notify the Lead Link of the People & Culture Circle or the Lead Link of the Legal Circle of Goodman OE.

## 5. Reporting via the internal reporting channel

### 5.1 Procedure for reporting via the internal reporting channel

The Whistleblower who becomes aware of a (potential) Breach as mentioned in paragraph 3.2 of this Policy can take the following steps to confidentially share this (potential) Breach within the organisation in writing (via email).

#### Internal Reporting Manager

Within Goodman OE, the Lead Link of the People & Culture Circle or the Lead Link of the Legal Circle (hereinafter referred to collectively or individually as "the Reporting Manager") have been designated as impartial and authorised to receive and handle reports of Breaches in a neutral, discreet, and independent manner.

Reports of any Breaches or potential Breaches can be submitted to the following email address: [whistleblowing.ce@goodman.com](mailto:whistleblowing.ce@goodman.com).

The Reporting Manager will initially assess whether the report falls within the scope of this Policy, and then determines the impartial and competent person within Goodman best suited to handle the report, ensuring that the report is not forwarded to a person directly or indirectly involved, or where there may be a risk of conflict of interest.



## 5.2 Content of the Report

For a proper handling of the report, it is recommended for the Whistleblower to submit the following information via the designated internal reporting channel:

- + The nature of the Breach and the reasons why the reported information about the Breach is considered accurate at the time of the report
- + People involved (if any)
- + The relevant background and context
- + Other relevant information and documentation supporting the allegation.

## 5.3 Follow-up on the report

Within seven days as of receipt of the report via the internal reporting channel, the Whistleblower will receive acknowledgement of receipt of the report.

Any alleged Breach reported under this procedure will be thoroughly, promptly, carefully, and confidentially investigated by the Reporting Manager, who will conduct the investigation in a professional and honest manner, treating the report with the necessary discretion.

During the investigation, the Whistleblower and other involved individuals may provide a written statement. Additionally, all employees of Goodman are obligated to cooperate loyally and confidentially in the investigation.

Within a reasonable timeframe, and in any case, no later than three months from the acknowledgment of receipt, the Whistleblower will be provided with information about the planned or taken measures in response to the report, as well as the reasons for taking these measures.

Based on the investigation, the following conclusions and/or recommendations may be made:

- + The investigation is closed because the report is unfounded, there is insufficient evidence, or for another reason
- + The investigation is closed, and appropriate (disciplinary) measures are taken to address the stated issue
- + The investigation is referred to other channels.

## 6. Reporting via the external reporting channel

### 6.1 Procedure for reporting via the external reporting channel

In addition to the possibility of filing a report of a (potential) Breach internally, the Whistleblower has the option to file a report, in writing or verbally (via telephone or in person), through an external channel provided by the authorities of the relevant country in which the Whistleblower is operating.

Whistleblowers are encouraged to first follow the internal reporting procedure described in this Policy as local level is often the best placed to possibly find an internal resolution for the reported problem. This being said, it is not mandatory to first file an internal report before reporting via the external reporting channel.

### 6.2 Follow-up on the report

The competent authorities shall establish an independent and autonomous external reporting channel for receiving and processing information on Breaches.

The Whistleblower Directive provides that within seven days of receiving the report, the Whistleblower will receive acknowledgement of receipt of the report, unless they expressly requested otherwise or unless the competent

authority on reasonable grounds deems that sending confirmation would endanger the identity of the Whistleblower.

Within a reasonable timeframe, and in any case, no later than three months from the acknowledgment of receipt (or within six months in duly justified cases), feedback will be provided to the Whistleblower.

The Whistleblower will also be informed of the final result of the investigations, in compliance with the applicable national provisions.

## 7. Reporting through public disclosure

This Policy also governs the protection of Whistleblowers who report potential Breaches through the press or other public media.

In the event of public disclosure, the Whistleblower will only benefit from protection provided by the applicable legislation:

- + When an internal or external report has not led to appropriate action within the specified period; or
- + When there are reasonable grounds to believe that the Breach may constitute an imminent or manifest danger to the public interest, or in the case of external reporting there is a risk of retaliation, or there is a low prospect of the Breach being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where an authority may be in collusion with the perpetrator of the Breach or involved in the Breach.

## 8. Duty of confidentiality

The identity of the Whistleblower who makes a report through the internal reporting channel in accordance with this Policy shall not be disclosed directly or indirectly without their explicit consent, except to impartial individuals authorised under this Policy to receive, process, and follow up on the report. Also, any other information that may directly or indirectly identify the Whistleblower shall not be disclosed without their consent.

In the context of a judicial procedure or investigation by the competent authorities, however, the above may be deviated from in case of a necessary and proportionate legal obligation, such as safeguarding the right to defence.

## 9. False accusations

Goodman does not accept reports through the internal reporting channel that are intentionally false.

Appropriate measures may be taken against a Whistleblower who –in bad faith– makes a false accusation or recurrent reports about an accusation that has already been investigated,



including possible disciplinary, civil, and/or criminal actions.

## 10. Processing of personal data

Any processing and storage of personal data by Goodman or third parties following a report will be carried out in accordance with the applicable Regulation (EU) 2016/679 ('GDPR'), as well as in accordance with the local legislation on this topic.

Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

The name, position, and contact information of both the Whistleblower and any person covered by the protection and support measures, as well as the individual involved, including, if applicable, Goodman number, will be kept until the applicable statute of limitations of the reported Breach has expired.

For other matters, reference is made to Goodman's internal policy on the processing of personal data.

## 11. Registration of reports

### 11.1 Register of reports

Goodman keeps each received report in the Ethical Concerns Register, in compliance with the confidentiality requirements of paragraph 8 of this Policy.

Report shall be retained for as long as necessary for the processing of the report and in any case no longer than five years from the date of the communication of the final outcome of the reporting, in compliance with the confidentiality obligations and the principle set forth in article 5, paragraph 1, letter e), of Regulation (EU) 2016/679 and applicable local laws.

This means that for the contractual relationships (with the employee, self-



employed service provider, volunteer, intern, shareholder, contractor, subcontractor, supplier, or the persons belonging to the administrative, management or supervisory body of Goodman, the reports will be kept for the duration of the contractual relationship.

### 11.2 Reports made in person

If a person requests a meeting with the purpose of making an internal report according to the provisions of paragraph 5 of this Policy, Goodman ensures that, with the Whistleblowers consent, a complete and accurate record of the meeting is kept in a durable and retrievable form.

Goodman has the right to register the meeting in one of the following ways:

- + By making a recording of the conversation in a durable and retrievable form
- + By creating an accurate written record of the meeting, prepared by the personnel responsible for handling the report.

Goodman provides the Whistleblower with the opportunity to review, correct, and sign the written version of the meeting's record.

### 12. Changes to the Policy

Goodman reserves the right to unilaterally modify this Policy, without such modification being considered a unilateral change to an essential element of the employment contract.

The most recent version of this Policy is available on Goodman's intranet and website.

# APPENDIX I - SPECIFIC PROVISIONS FOR THE BELGIAN WHISTLEBLOWING CHANNEL

As provided for in paragraph 2 of the Policy, the Policy concerns an EU (whistleblowing) policy that applies within Goodman CE. However, the Belgian Law of 28 November 2022 on the protection of those reporting breaches of Union or national law provides for a number of specific provisions regarding Whistleblowing.

## 1. Additional protection and support measures for whistleblowers in Belgium

### 1.1 Additional protection measures

Any Whistleblower, facilitator, or any other person eligible for protection against retaliation in accordance with article 6 of the Law of 28 November 2022, who believes to be a victim of or threatened with retaliation may file a substantiated complaint with the federal coordinator (as described in point 2 of the present Appendix), who will initiate an extrajudicial protection procedure. This possibility does not affect the right of the protected person to directly address the labour court or its president as in summary proceedings.

### 1.2 Additional support measures

The Whistleblower has access to the following support measures through the Federal Institute for the Protection and Promotion of Human Rights:

- + Full and independent information and advice, easily and free accessible, about the available remedies and procedures that provide protection against retaliation, as well as the rights of the person concerned, including their rights regarding the protection of personal data
- + Technical advice towards any authority involved in the protection of the whistleblower
- + Legal assistance and advice
- + Supportive measures, including technical, psychological, media-related, and social support
- + Financial assistance in the framework of legal proceedings.

## 2. Additional provisions regarding the external reporting channel

As indicated in paragraph 6 of the Policy, the Whistleblower also has the possibility to file a report via an external reporting channel. According to Belgian law, the Whistleblower can always turn to the competent authorities designated by [Royal Decree](#) of 22 January 2023 or to the Federal Ombudsman, who is designated as the federal coordinator for external reports. Their tasks are as follows:

- + Receive external reports of (potential) Breaches
- + Assess their admissibility and whether there is a reasonable suspicion that the reported Breaches has taken place
- + And, if so, forward the report to the competent authority to investigate.

In exceptional cases, only the Federal Ombudsman will act as the competent authority and investigate the report (for example, when no other authority has jurisdiction). More information can be found on the website of the Federal Ombudsman: [FR version](#) / [NL version](#).

Additionally, the Federal Institute for the Protection and Promotion of Human Rights is designated as the federal central information point for anyone seeking information about whistleblower regulations.

More information can be found on the website: [FR version](#) / [NL version](#).

Hereinafter you can find an overview of all competent authorities for receiving external reports:

- + Federal Public Service Economy, SMEs, Self-Employed, and Energy
- + Federal Public Service Finance
- + Federal Public Service Public Health, Food Chain Safety, and Environment
- + Federal Public Service Mobility and Transport
- + Federal Public Service Employment, Labour, and Social Dialogue
- + The Federal Public Service for Social

- Integration, Poverty Reduction, Social Economy, and Urban Policy
- + Federal Agency for Nuclear Control
- + Federal Agency for Medicines and Health Products
- + Federal Agency for the Safety of the Food Chain
- + Belgian Competition Authority
- + Data Protection Authority
- + Financial Services and Markets Authority
- + National Bank of Belgium
- + College of Supervision on Company Auditors
- + Authorities mentioned in Article 85 of the Law of 18 September 2017 on the prevention of money laundering and terrorist financing and the limitation of the use of cash
- + National Committee for the Security of the Supply and Distribution of Drinking Water
- + Belgian Institute for Postal Services and Telecommunications

- + National Institute for Health and Disability Insurance
- + National Institute for the Social Security of the Self-Employed
- + National Employment Office
- + National Social Security Office
- + Social Information and Investigation Service
- + Autonomous Coordination Anti-Fraud Service (CAF)
- + Shipping Control.

### 3. Additional Belgian provisions on processing Personal Data

Any processing and storage of personal data by Goodman or third parties following a report will be carried out in accordance with Law of 30 July 2018 on the protection of natural persons regarding the processing of personal data.



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