

# Whistleblowing policy

## 1. Introduction

Funda strives to achieve and maintain an open business climate and high business ethics. This Whistleblowing Policy offers a possibility to report known or suspected wrongdoings (Dutch: *misstanden*) or violations of European Union law. The purpose of this Whistleblowing Policy is to encourage Employees to report matters without risk of subsequent victimisation, discrimination or disadvantage, as well as to ensure an appropriate investigation process.

This Whistleblowing Policy applies to all employees, consultants, (sub)contractors, interns, casual workers, agency workers, shareholders, members of the (supervisory) board, former Employees and applicants (jointly referred to as: “**Employees**”) of Funda B.V. and its affiliated companies (jointly referred to as: “**Funda**”).

## 2. When to report?

All Employees at Funda are encouraged to report if they have a suspicion of a wrongdoing or violation of European Union law within their work environment. Whistleblowing relates to the disclosure of a suspected wrongdoing, insofar the suspicion is based on reasonable grounds, in connection with:

- questionable accounting, internal accounting controls, or auditing matters;
- a (potential) violation of Funda’s internal policies and procedures;
- a (potential) violation of any law or regulation, including European Union laws;
- a (potential) criminal offense;
- a (potential) provision of incorrect information to public bodies or authorities;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Funda or in the recording and maintaining of financial records of Funda;
- deviation from full and fair reporting of Funda’s financial condition;
- an act or omission involving the public interest (including but not limited to an act or omission dangerous to public health or the safety of persons, damaging to the environment or the proper functioning of the public service);
- a (potential) suppression, destruction or manipulation of information regarding any of the foregoing circumstances; or
- any other irregularities of a general, operational or financial nature.

Please be informed that Employees do not need to have firm evidence of a wrongdoing before reporting. However, reports should be submitted honestly and in good faith. Anyone who raises a wrongdoing – as long as they have reasonable grounds to believe the information is true at the time of reporting – will be protected from unlawful retaliation or discrimination. All reports will be treated as confidential. Abuse of the

Whistleblowing Policy, that is, deliberate reporting of false or malicious information is a serious disciplinary offence and may result in disciplinary action.

Please note that this Whistleblowing Policy is not intended to channel concerns that are not legal or policy violations or concerns that cannot be classified as “serious”, e.g. personal complaints relating to the relationship with your manager or co-workers or the terms and conditions of your employment. Other channels are available for such kind of complaints, starting with your manager, the People & Culture department or the confidential counsellor (*vertrouwenspersoon*).

### 3. How to report?

We find it important that Employees can comfortably report suspected wrongdoing or violation of European Union Law. In line with this commitment, this Whistleblowing Policy provides different routes for reporting, allowing Employees the flexibility to choose whether to report **internally** or **externally**, based on their preference. These routes are explained below (internal route under “A”, and external route under “B”).

#### A. How to report **internally**

You can report a suspicion of wrongdoing or violation of European Union Law:

- in writing;
- via a phone call or other type of voice message system;
- on request, within a reasonable time, through an in-person onsite conversation with the Whistleblowing Officer;

The following reporting lines are available:

- **Report to your lead or MT-level manager**

Any Employee with a suspicion of a wrongdoing should try to contact his or her lead or MT-level manager. If your lead or MT-level manager is unable to resolve the issue, he or she will escalate the concern to the Whistleblowing Officer.

- **Report to the Whistleblowing Officer**

Where the matter is more serious, you feel that your lead or MT-level manager has not addressed your concern, it relates to the MT-level manager or you prefer not raise it with them for any other reason, you can directly contact our Whistleblowing Officer Anja Lobbezoo. The Whistleblowing Officer can be contacted in the following ways:

- Email: [anja@funda.nl](mailto:anja@funda.nl)
- Post: Funda Real Estate B.V., attn. Anja Lobbezoo, Piet Heinkade 167, 1019 GM Amsterdam
- Phone: +31655113014

If the report relates to the Whistleblowing Officer, you can contact our CEO Joost Dop. Our CEO can be contacted in the following ways:

- Email: [joostdop@funda.nl](mailto:joostdop@funda.nl)
- Post: Funda Real Estate B.V., attn. Joost Dop, Piet Heinkade 167, 1019 GM Amsterdam
- Phone: +31615663187

Although you will not be expected to have firm evidence of a wrongdoing or violation of European Union law, we need you to provide the following details:

- (1) name or department of the person who committed the reportable act;
- (2) specific details pertaining to the reportable act;
- (3) reason why you have come to consider that a reportable act is committed;
- (4) other relevant aspects related to the reportable act.

If you report a suspected wrongdoing via a phone call or other type of voice message system, we will record the call where you have provided your consent to such recording. If you report via an in-person onsite conversation with the Whistleblowing Officer, the Whistleblowing Officer will draft a complete and accurate transcript of the conversation. You will be provided with the opportunity to review and correct the transcript of the conversation to ensure the accuracy and will be asked to sign the transcript for approval.

- ***Confidential counsellor***

If you prefer to first speak to someone in confidence about a (suspicion of) a wrongdoing, you can also contact our external confidential counsellor (*vertrouwenspersoon*), Jacqueline Peels via [info@jacquelinepeels.nl](mailto:info@jacquelinepeels.nl) or +31622239234.

## **B. How to report externally**

If you consider your reporting was not adequately dealt with by Funda, or if you prefer to directly report externally, you can contact one of the following authorities:

- The Dutch Authority for Consumers and Markets ([de Autoriteit Consument en Markt](#)) when the wrongdoing by either Funda or an organisation directly or indirectly engaged by Funda relates to consumer or competition laws;
- The Dutch Authority for the Financial Markets ([de Autoriteit Financiële Markten](#)) when the wrongdoing relates to a financial institution or organisation directly or indirectly engaged by Funda;
- The Dutch Data Protection Authority ([de Autoriteit persoonsgegevens](#)) when the wrongdoing relates to the processing of personal data by either Funda or an organisation directly or indirectly engaged by Funda;
- The Dutch Authority for Whistleblowing ([het Huis van de Klokkeluiders](#)) when you require advice regarding any type of wrongdoing.

#### **4. How will my concern be investigated?**

All reports will be treated seriously. Once you have reported a wrongdoing, we will include the report in our Whistleblowing Register and promptly carry out an initial assessment to determine the necessity and scope of any investigation. You will receive an acknowledgement of receipt of your report within seven days after filing it, indicating how we propose to deal with the matter. In the event we do not initiate further investigations, you will be informed of the reasons why.

Furthermore, if further investigations are to take place, we will make sure to inform you of the progress of the investigation and the anticipated timelines as soon as possible, and in any case within three months of acknowledgment of receipt of your report. An investigation may include internal reviews, reviews by the external auditors, lawyers or some other external body. Once the investigation is complete, you will be informed of the results of the investigation, whether the report was well founded or not, as well as any corrective steps that are being taken (where applicable).

#### **5. Confidentiality and non-retaliation**

Funda and anyone involved in the report and/or investigation will take all reasonable measures to ensure such reports and subsequent investigations remain confidential. Your identity and other information provided in light of your report (including the identity of the person(s) involved) will be kept confidential at all stages of the process. This means that information about your concern will only be shared with a limited number of people on a strict need-to-know basis. In first instance, this will be our Whistleblowing Officer and Legal Director and the external auditors, lawyers or other external body that we may involve where needed. Depending on the report at stake and the nature of the wrongdoing, also our CEO and/or Head of People & Culture may be informed. Information will only be disclosed outside this small group if you provide your consent.

Where there is a legal requirement to disclose your identity or the identity of a person concerned, you shall be informed thereof in advance, unless such disclosure would endanger the related investigation or judicial proceedings. Such notification shall be accompanied by a written explanation of the reasons for the disclosure.

You may not suffer any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered such treatment, please inform the Whistleblowing Officer immediately.

#### **6. Retention of documents**

##### **Report**

Any information in a complaint or report that is not considered to fall within the scope of the Whistleblowing Policy will be promptly destroyed or archived. If the report does not give rise to any disciplinary or judicial proceedings, all verified personal data related to a report shall be destroyed or archived by Funda within two months from the date the report is closed. If the report results in any employment or judicial proceedings, the

processed data relating to the report shall be retained by Funda the proceedings are final, unless longer mandatory retention periods apply.

### **Whistleblowing Register**

The details of the report included in the Whistleblowing Register will be destroyed when they are no longer necessary to comply with the requirements of the Dutch Whistleblowing Act or other requirements based on other national or European Union laws. The aforementioned retention periods also apply to the Whistleblowing Register.

## **7. Your rights**

If you are the subject of a report made by another Employee, Funda will – unless the Whistleblowing Officer determines that specific circumstances apply – inform you as soon as possible of the fact that a report of an alleged breach has been filed. We will provide you with information regarding your rights and give you the opportunity to defend yourself. Such notification to you may be delayed if there is a substantial risk that it would jeopardize Funda’s ability to effectively investigate an allegation or to gather the necessary evidence. You will principally not be informed of who made the report.

## **8. Data protection**

If you report an incident or if you are the subject of a report, your personal data will be processed by Funda in accordance with Funda's Employee Privacy Policy available through intranet and/or the Hub, unless otherwise expressly described in this Whistleblowing Policy. Any questions in this regard can be directed to Funda’s Privacy Officer at [legal@funda.nl](mailto:legal@funda.nl).

## **9. Works Council**

This Whistleblowing Policy has been approved by Funda’s Works Council in January 2024.