



Code of Conduct
HIH Invest Real
Estate GmbH

HIH

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1 Foreword

Successful management of property (-funds) requires responsible structures and principles. We therefore see it as our task to create a legally compliant, inclusive corporate culture. We are committed to the ethical standards derived from the International Bill of Human Rights and the European Convention on Human Rights. Similarly, the UN Guiding Principles and OECD Guidelines, together with the core labour standards of the ILO, form the essential basis for our cooperation and are therefore also an integral part of our commitment as the HIH Group.

2 Legally compliant behaviour

Compliance with laws, rules and regulations wherever we live, work and do business is the basic principle for our co-operation. We are committed to fair competition, and compliance with competition and antitrust laws and regulations is mandatory. This applies at all hierarchical levels and also for external service providers working for the HIH Group.

We have appointed a Compliance Officer (m/f/d) for this purpose. The Compliance Officer monitors, reviews and evaluates internal processes. If deficits are identified, measures are initiated to remedy them immediately.

We have drawn up and published a **Compliance Guideline**. The contents are communicated to all employees every two years as part of mandatory compliance training.

3 Corruption & money laundering

Strict guidelines are in place to combat money laundering, corruption and terrorist financing as well as other criminal offences. Our employees are obliged to refuse personal payments or other improper benefits. We consider it our responsibility to identify, prevent and report all suspected cases of money laundering.

We have appointed a Money Laundering Officer (m/f/d) for this purpose. The Money Laundering Officer monitors, reviews and evaluates internal processes.

If deficits are identified, measures are initiated to rectify them immediately.

We have drawn up and published a **Money Laundering Guideline**. The contents are communicated to all employees every two years as part of mandatory money laundering training.

4 Tax-Compliance

We pay attention to tax law and use our existing tax compliance management system to ensure that all tax regulations are complied with.

The aim of our tax compliance is the timely and complete reporting of all tax-relevant issues to the tax authorities, the timely fulfilment of all payment obligations and the avoidance of tax risks and fringe benefits.

We have appointed a Tax Compliance Officer (m/f/d) for this purpose. The Tax Compliance Officer monitors, reviews and evaluates internal processes. If deficits are identified, measures are initiated to rectify them immediately.

We have drawn up and published a **Tax Compliance Guideline**. The contents are communicated to all employees as part of a mandatory annual tax compliance training programme.

5 Data protection

The processing of personal data is an integral part of our work processes, in which we practise careful and attentive handling of this information on a daily basis. We have recognised the need to protect this information and treat it with due care.

Overall responsibility for data protection lies with the respective management, which is supported by the Data Protection Officer (m/f/d); operationally, this responsibility lies with each employee.

The requirements for handling personal data are specified in our **Data Protection Policy**. The responsibilities described in the policy are also communicated as part of annual data protection training.

6 Whistleblowing

A whistleblower system has been implemented in our group of companies to ensure that employees can submit anonymous reports of violations or grievances without fear of reprisals from the employer.

The whistleblower system can be found here: <https://hih.integrityline.app/>

7 Human rights

Compliance with universal human rights is the essential basis for our internal and external cooperation. In particular, the entire Group observes the UN Guiding Principles and the OECD Guidelines as well as the ILO core labour standards. Our business activities are primarily nationally orientated. Compliance with human rights is bindingly protected by national legislation in Germany. We believe it is our responsibility to identify and minimise adverse effects on human rights caused by our business activities and to avoid or not contribute to them in the future. If actual human rights violations are identified, transparent cooperation with the affected stakeholders is sought and appropriate remedial measures are initiated in order to provide appropriate compensation. Any knowledge of possible and actual violations of universal human rights must be reported immediately.

8 Employment policy

The health and safety of our employees is of paramount importance to us. We are committed to complying with applicable national labour laws and are also committed to complying with the eight core labour standards of the International Labour Organisation (ILO core labour standards). Our aim is to continuously expand our health management system to ensure the promotion and maintenance of a healthy and inclusive corporate culture. It is the responsibility of every employee to do everything in their power to ensure their own health and safety and that of their colleagues and guests.

9 Discrimination and harassment

Our employees are legally protected against discrimination and harassment by the General Equal Treatment Act (AGG). The commitment to comply with the AGG is signed by all employees when they join the company, and we undertake to comply with the standards of the General Equal Treatment Act as part of our business activities.

Any knowledge of actual or potential incidents of discrimination and harassment must be reported immediately. All employees in our company have the right to equal, inclusive treatment by all stakeholders. All employees of our Group are personally committed to promoting an inclusive and equal working environment.

10 Child labour, forced, labour and freedom of association

As part of our human rights obligations, we oppose all forms of forced and child labour. Our employees can exercise their labour rights without restriction in

accordance with German law. Any knowledge of possible and actual violations must be reported immediately.

11 Environmental protection

We see it as our responsibility to realise our influence on specific environmental protection measures along the value chain of the properties we manage in the best possible way with regard to our environment. At the same time, we try to successively minimise the negative impact that our business activities have on our environment. Emissions management is an integral part of our sustainability strategy and, as a first step, aims to constantly minimise emissions by using resources responsibly. We endeavour to continuously improve our business processes and our impact on climate change. Employees are encouraged to act sustainably as part of their employment contracts. It is the responsibility of every employee to use the available resources in an environmentally conscious manner. The development of the emissions balance is discussed at least once a year as part of the sustainability reporting.

In addition to environmental indicators, indicators relating to social sustainability are also published. The report is available internally and externally.

12 Disclaimer

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