


jll.com

# Whistleblower and Non-Retaliation Policy

 **JLL** SEE A BRIGHTER WAY



# 1

## Our commitment

JLL is committed to maintaining the highest ethical standards and to engaging in practices that enhance the welfare, safety, and well-being of our employees, business partners, and wider communities. We encourage reporting of any action that appears to be in violation of our **Code of Ethics** (the “Code”) or an internal policy.





# 2

## Purpose

The purpose of this policy is to reaffirm JLL's commitment to comply with whistleblowing laws:

To encourage a “speak up” culture within JLL by setting out reasonable standards to manage our mechanisms for reporting and investigating reports and;

To ensure effective protection from possible negative consequences, such as acts of retaliation towards any person who has reported an activity that has occurred in a work-related context and that they honestly believe is wrongful or unlawful.



# 3

## Scope

### Who can report under this policy?

Any person who honestly believes an activity or conduct is wrongful or unlawful including any of the following:

- Employees, volunteers, trainees, interns, (managing) directors, officers, non-executive members and shareholders
- Including those whose work-based relationship has yet to begin (e.g., pre-contractual negotiations) or has ended (in the case of former employees) or
- Third parties (e.g., clients, the self-employed, contractors, suppliers or consultants, including their employees), visitors, or facilitators who assist those who speak up (e.g., colleagues or relatives who could be impacted by a report of any wrongful or unlawful activity) and legal entities the Reporter owns, works for or is in some way connected within a work-related context



## What kind of conduct or activity can be reportable under this policy?

- JLL encourages you to report any conduct or activity that has occurred in JLL's work-related context that you honestly believe is wrongful or unlawful, including:
- Illegal activity including the violation of law, regulations or industry norms related to our operations and activities
- Improper or misleading accounting or financial reporting practices
- Fraud, theft or financial abuse including bribery and corruption practices
- Activity breaching money laundering and terrorist financing laws
- Unfair competition and insider trading practices
- Behavior that poses a serious risk to human rights, the health and safety of any person at the workplace or to public health, public safety or the environment in connection with our business operations within JLL and its direct suppliers
- Violating data protection and IT security laws
- Unethical behavior including violence, discrimination or sexual or other forms of harassment or
- Any other kind of misconduct or violation of our Code, internal policies, laws and regulations

## Personal work-related conflicts

These conflicts normally refer to concerns or disputes raised in our personal relations in the workplace with other colleagues, who are also JLL employees, after experiencing a perceived injustice or a disagreement. These conflicts may be about a variety of issues, for example:

- Complaints about unsatisfactory working conditions or changes such as a transfer, promotion, or disciplinary action which are not connected to an act of retaliation
- Concerns or disputes relating to payment or benefits (not connected to an act of retaliation)
- Frustration with too much work
- These are not whistleblowing disclosures, and you should raise them directly raised Human Resources team or via [HR Direct](#) following JLL's applicable Human Resources policies and procedures



## When can I make a report under this policy?

If you have a concern, witness or suspect actions that are inconsistent with our **Code**, internal policies or the law, you should speak up so that we can take appropriate action.

You can raise a concern without being certain something is wrong; you will still be protected under this Policy. If you honestly believe something is not right, you should speak up. We treat all reported concerns seriously and fairly and, if needed, we will take action based on what we have learned. However, before making a report, you should satisfy yourself that you reasonably and honestly believe that the conduct reported is not right.

You must not make a report that you know is not true or is misleading. We consider this a serious matter that may result in disciplinary action. There also may be legal consequences if you knowingly make a false report.



# 4

## Reporting channels

How can I make a whistleblowing report?

You can contact JLL's independent, anonymous and secure Whistleblower service available in multiple languages, 24 hours a day, 365 days a year, through these channels:



**Ethics Everywhere Helpline**

Contact our [Ethics Everywhere Helpline](#)

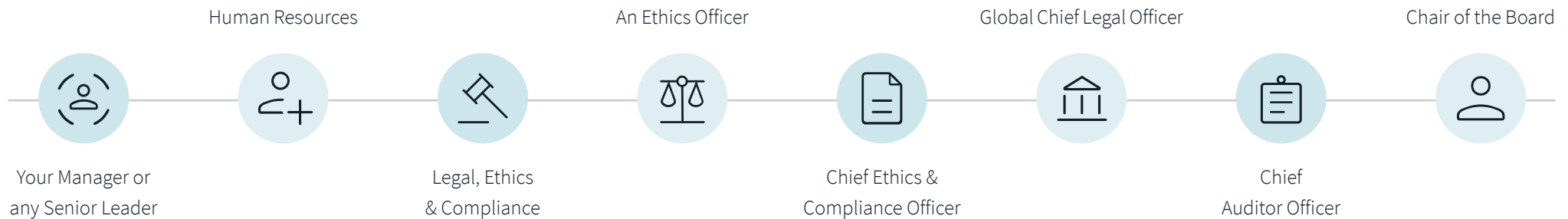


**Report Online**

Access via <https://jll.ethicspoint.com>



## You can also make a report directly to:



We encourage you to consider the use of any of the channels mentioned offered by JLL to report. We want to hear your concerns directly so that we can address them promptly. There are a lot of advantages if you use JLL's internal reporting channels:

- You are contributing to a proactive and effective response to the issue
- You can remain anonymous if you use our Helpline or Online channels
- You are assured that confidentiality will be maintained to the extent possible in accordance with applicable laws
- You are assured that all reported matters will be reviewed professionally and treated consistently

- Reporting ethical issues helps JLL make things right, strengthen our ethical culture and protect our employees from harm

**Note:** Local laws in some countries require us to provide local reporting channels where you can elect for your report to be managed locally. For specific information and requirements around local reporting channels in the EU countries please refer to [Appendix D](#) at the bottom of this Policy.

Also, refer to [Appendix C](#) to see what specifics apply in this section for Australia.



## Can I report externally?

Yes. Although JLL prefers that you raise concerns directly with us through any of the mentioned JLL internal channels, you may choose not to use any of them and to report the wrongful or unlawful activity directly to a relevant authority without involving JLL in the process.

Provided that any criteria established in applicable laws are met, including situations that may involve an imminent danger to the public interest, a risk of retaliation, or a failure to deal with concerns internally, you also may make a public disclosure. However, before making any such disclosure, you may want to seek external advice to understand the criteria and be able to choose the way you want to report.

For specific information and requirements around external reporting in Australia and the EU Countries please refer to [Appendix C](#) & [D](#) respectively at the bottom of this Policy.



# 5

## Treatment of internal reporting and investigation process

### How will my report be reviewed?

If you made a report by contacting a person such as your manager, it will be escalated to the appropriate team within Legal or Human Resources. If you report a concern through our

Ethics Everywhere Helpline or online, you will receive a report key (a unique number) and password to use to follow up on your report.



We will thoroughly assess the report to determine if an investigation is necessary. If it is not, we will take appropriate actions to address the concern. We review all reports and take them seriously.

Anonymous reporters won't receive email notifications when the case manager updates their case or posts a comment or question within our case management platform, unless they provide an email address (which remains hidden from JLL). Therefore, we encourage anonymous

## Who will be conducting the investigation?

Helpline and online reports go directly to a global team of dedicated Ethics & Compliance professionals who review and assign the report based on the geographic location and type of concern to a case manager who will contact you.

The case manager may rely upon local Legal & Compliance teams and other subject-matter experts (such as IT or Human Resources) to provide support where necessary. Under certain circumstances, JLL may engage outside counsel or an external investigation firm.

In any case, we will process relevant personal information securely, responsibly and in a confidential manner in accordance with applicable privacy laws as well as JLL's Global Privacy and Data Protection Policy and JLL Privacy statement.

This process may differ slightly in some countries where local laws impose specific requirements for reporting. Please check Appendix D for the EU countries' specifics regarding local reporting.

Visit the "Confidentiality when using JLL reporting channels" section under this Policy for further details.

reporters to log into the platform on a daily basis for updates and to respond to any questions or comments from the case manager.

Please go to "Can I remain anonymous when using JLL reporting channels?" section under this Policy for more detail on anonymous reporting at JLL.



## What does an investigation look like?

The case manager will conduct an impartial investigation and treat you fairly and with respect. They will review evidence and interview people involved. Although we will try to keep your identity confidential, this may not always be possible in order for us to conduct a proper investigation and / or to comply with any duty to report misconduct externally.

If you report anonymously and have not provided your email address, use your report key to check for status updates and respond to additional questions to assist the investigation.

You will find in [Appendix A](#) an Ethics Reports Workflow with detailed steps typically taken in the investigations process for whistleblowing cases from receipt of a report to case closure.



## How do we update reporters on developments and closure?

We communicate follow-up information and feedback as soon as practicable within a reasonable timeframe, always in compliance with applicable laws. Response time depends on the nature and seriousness of the allegations. In any case, for Helpline or online reports, you will receive an acknowledgement receipt within 48 hours from the date the case is reported.

Based upon the evidence, the case manager will make a determination and, where appropriate, issue their recommendations. If a concern is substantiated, we will take

appropriate action. We will notify you when we resolve the matter, and the case manager will update the case record before closing the case.

To protect the confidentiality of the investigation and the parties to it, we might be able to share only limited information and updates and may not be able to share outcome details with you. However, we will provide with as much information as we can in compliance with applicable laws.

## What might happen to an individual found to have engaged in wrongdoing?

If the investigation reveals any subject wrongdoing or unlawful activity, a critical next step is to take adequate action, based on objective criteria and proportionate to the wrongdoing. This could include a verbal or written reminder of JLL policy, mandatory training, a formal verbal or written warning regarding behavior, termination of employment, or referral to law enforcement in accordance with local laws, which may trigger JLL's obligation to report the wrongdoing or unlawful activity to the relevant authority.

Consequences for the wrongdoing could extend beyond the actual wrongdoer to include those who knew or should have known of some aspect of wrongdoing or unlawful activity.

In any case, the decision to take appropriate action will involve different stakeholders within Legal & Compliance, HR, other support Leads or even an external law firm or consultant. and it will be based on objective criteria in order to make the action taken proportionate to the wrongdoing.

For further information about local requirements regarding local reporting channels and investigations resources in the EU countries, please refer to [Appendix D](#) at the bottom of this policy.



## Can I remain anonymous when using JLL reporting channels?

Yes. If you are uncomfortable speaking directly with someone in JLL, in most countries you can choose to remain anonymous by calling our Ethics Everywhere Helpline or using our online reporting tool. However, anonymous reports may make it more difficult for us to thoroughly investigate the issue. Therefore, providing as much information as possible will help us understand, investigate and successfully resolve your issue.

The case manager relies on the Reporter to respond to questions and provide additional information to thoroughly investigate your concern. If you wish to remain anonymous when calling our Helpline or for online reports, you will be able to follow up on any updates to your report, provide additional information or documentation and/or respond to questions from the case manager in two ways:

- By using the report key assigned to you to login and providing any additional information requested

- By providing an email address when logging a report. Anonymous reporters who provide an email address when logging a report can protect their anonymity and have the case manager send communications automatically through a portal to their email address. Because JLL cannot see email addresses provided to the independent service provider that manages our Ethics Everywhere Helpline, we ensure anonymity for all anonymous reporters

A small number of countries restrict anonymous reporting, and if applicable to your location, you will learn this when you call the Ethics Everywhere Helpline or begin your online report.

In all events, JLL treats all reported concerns seriously and fairly and, if needed and to the extent legally possible, we will take action based on what we have learned.



## Confidentiality when using JLL reporting channels

JLL will keep the matter and the Reporter's identity as confidential as possible. That means we will disclose information in the report and the Reporter's or cooperating witnesses' identities only on a need-to-know basis or when applicable laws require disclosure.

Please refer to [Appendix B](#) -Protection of Personal Data for further detail regarding Disclosures.

For more details on how confidentiality applies in particular in Australia and the EU countries please go to [Appendix C](#) & [D](#) respectively.

# 6

## JLL's Non-Retaliation Policy

### We do not tolerate any form of retaliation against anyone who:

- Reports a concern or complaint of misconduct and who honestly believes that something is not right
- Cooperates with an investigation or
- Refuses to do something that violates our **Code**, internal policies or the law

Individuals who engage in retaliation will be subject to disciplinary action by JLL, up to and including termination of employment. Retaliatory actions that violate the law could also subject the individual to legal liability.

Note that this Policy will not protect you from potential disciplinary action if you, as a Reporter, are also involved in or connected to improper conduct or illegal activities that are the subject of a report.

We are committed to fighting all forms of retaliation. However, retaliation can take many forms and sometimes it may be difficult to identify that this is happening. The following scenarios are some examples of potential signs of retaliation:

- Suspension, lay-off, dismissal; failure to renew, or early termination of a temporary employment contract
- Demotion or withholding of promotion or of training
- Transfer of duties, change of location of place of work, reduction in wages, change in working hours
- A negative performance assessment or employment reference
- Disciplinary measures, reprimands or other penalties, including a financial penalty
- Intimidation, harassment, discrimination
- Failure to make a temporary employment contract into a permanent one where the worker had legitimate expectations that he or she would be offered permanent employment
- Harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income
- Limiting an individual from finding another job within such as by blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may indicate the individual will not be employed in the industry in the future

If you believe that you are experiencing retaliation after speaking-up or because you intended to speak-up, you should report it to us, and we will take appropriate steps in accordance with this and JLL's other policies.

As a reinforcing measure to prevent retaliation in our company, we have put in place a "retaliation monitoring process" in order to be able to detect any form of retaliation resulting from speaking up.

Please refer to [Appendix C](#) & E for more information on Retaliation specifics that apply for Australia and the US.







# Key terms

**For the purposes of this Policy, the following definitions apply:**

**“Local requirements”** appendixes C, D & E to this Policy contain local specific requirements to comply with applicable laws and regulations in Australia, the EU Countries and the U.S. respectively.

**“JLL”** Jones Lang LaSalle Incorporated (including its majority-owned subsidiaries and LaSalle Investment Management).

**“JLL Restricted Information”** means information that, if disclosed by JLL to unauthorized parties (outside of or within JLL), could notably disrupt JLL’s operations, significantly impact our competitive advantage, damage our reputation or result in financial loss<sup>1</sup>.

**“JLL Confidential Information”** means highly sensitive information proprietary to JLL or JLL’s clients that could seriously damage JLL if such information was lost or made public<sup>2</sup>.

**“Independent company”** is a service provider that delivers anonymous and secure Whistleblower reporting services to JLL.

<sup>1</sup>This term shall have the same meaning given by Corporate Governance Policy Information Classification.

<sup>2</sup>This term shall have the same meaning given by Corporate Governance Policy Information Classification.

**“Personal work-related conflicts”** refers to behavior that affects the Reporter personally, namely concerns about interpersonal conflicts between the Reporter and another employee that are not a consequence of retaliation, and do not implicate JLL or its business operations.

**“Public disclosure”** information on wrongful or unlawful activity made available publicly. Public disclosures can only be made under limited circumstances determined by applicable laws and following specific criteria.

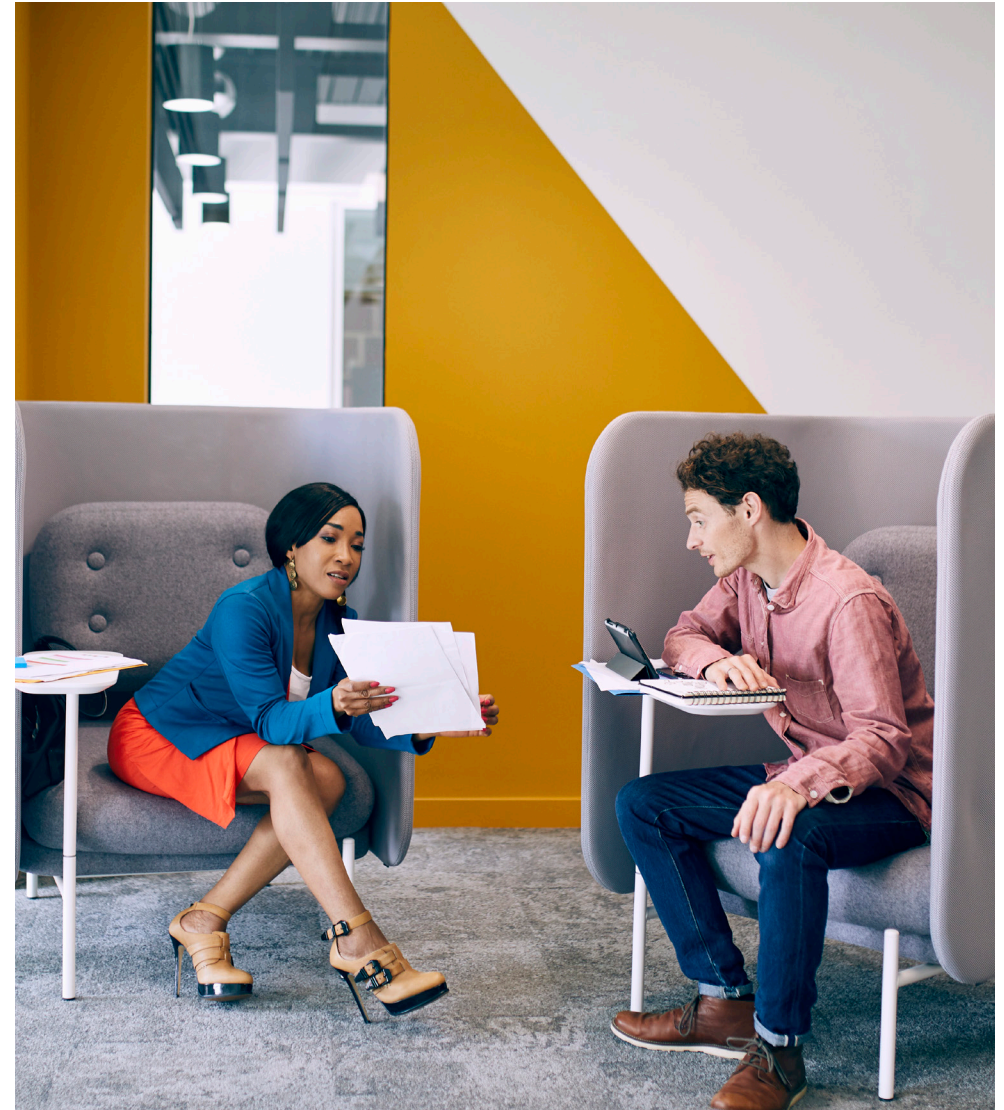
**“Relevant authority”** means any local authority or government agency, including its officials, charged with the enforcement of any laws and/or designated to receive reports in accordance with local whistleblowing laws.

**“Retaliation”** occurs when adverse action is taken against a person as a result of making a report, being part of an investigation (as a witness or a contributor) or asking a question. Visit “JLL’s Non Retaliation Policy” section in this document for further details .

**“Whistleblower”, “reporter” is any person listed under “Who can report under this policy”** section below, who reports any wrongful or unlawful activity and is qualified for protection under this policy.

**“Work-related context”** means current or past work activities developed either from a JLL office location, at a client site, home office or any other remote working location, through which potential Reporters acquire information on wrongful or unlawful activities taking place in connection to JLL and within which those persons could suffer retaliation if they reported such information.

**“Wrongful or unlawful activity”** means any activity within JLL’s work-related context that violates applicable law, the Code or an internal policy.



# 8

## Administration of policy

The Global Chief Legal Officer is the issuer and owner of this Policy, in consultation with the Chief Executive Officer. The Policy shall be subject to periodic review and revision by the Global Chief Legal Officer as necessary or appropriate and in periodic consultation with the Chief Executive Officer.

Please refer to **Appendix C** as to how this Policy will be distributed to officers and employees in Australia.



# 9

Legal restrictions  
on the application  
of this policy in  
particular countries





We intend this Policy to apply to JLL globally. However, if a provision of this Policy would violate an applicable local law or regulation, then that provision will not apply to our employees or operations within that country or location.

We will incorporate any additions or changes to this Policy as necessary, in order to meet country-specific obligations. In any case, where local applicable laws expand Reporters' rights not gathered in this Policy, they will still apply.

This Policy shall not affect either the application of local law relating to any of the following:

**1** The protection of classified information

**2** The protection of legal and medical professional privilege

**3** The secrecy of judicial deliberations

**4** Rules on criminal procedure





# 10

## Issuance and revision history

Date: April 2021

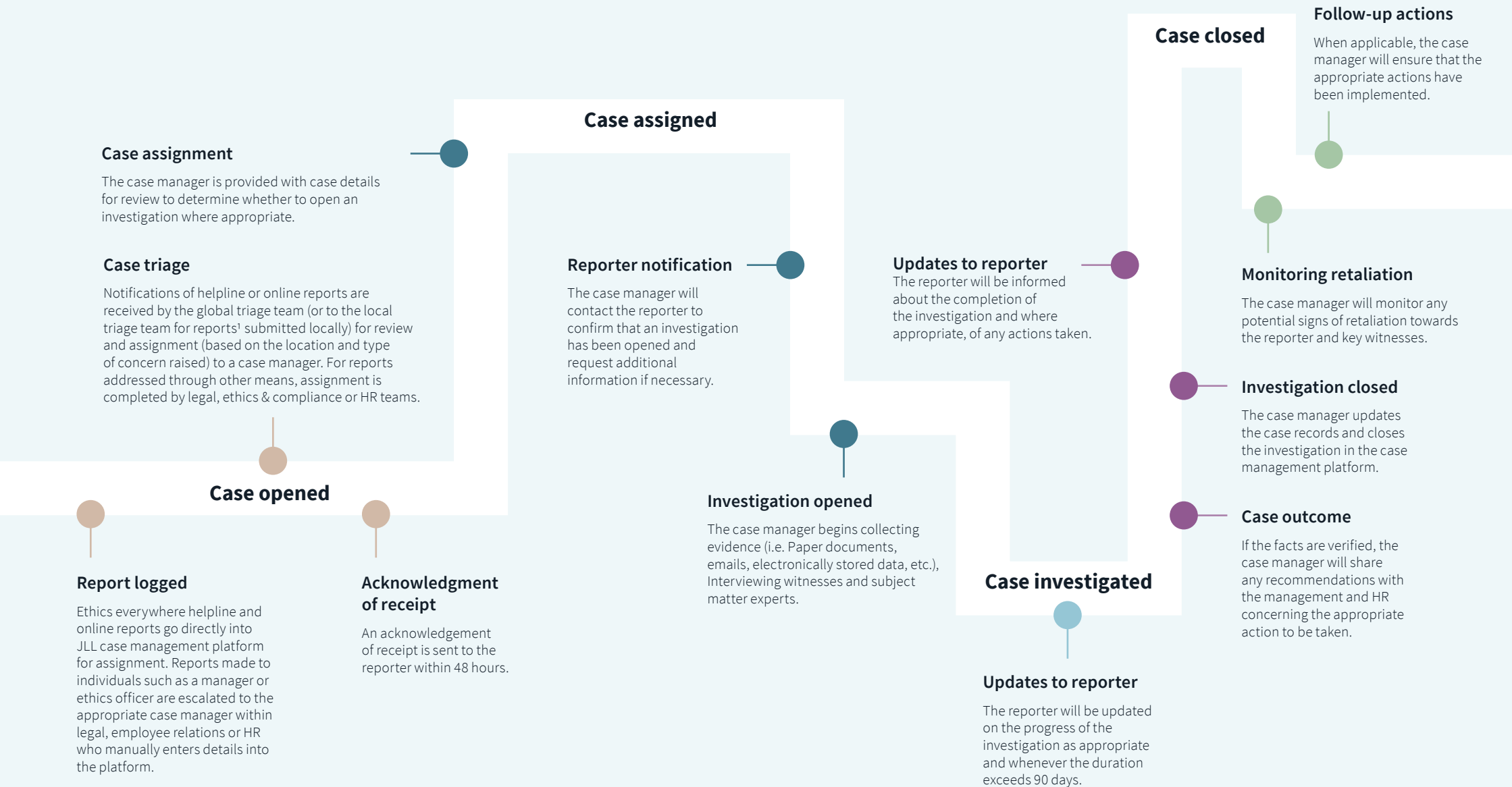
Review Date: September 2024

# Appendix A:

## Ethics Reports Workflow







<sup>1</sup> refer to appendix D for more information on local reporting channels' process





# Appendix B: Protection of Personal Data

This appendix explains how JLL collects, uses and shares personal data for Speak Up purposes. This includes any personal data relating to the Reporter, as well as personal data about those individuals against whom a report has been made or those who have been identified as having information about the report.

For more general guidance on how JLL handles your personal data please see [JLL's Global Privacy and Data Protection Policy](#) and [JLL Privacy Statement](#) on our external website.

## Personal data

The sort of personal data JLL holds as part of the reporting process may include:

	Your name and contact details (if you decide not to report anonymously).		The name and title of the individual(s) you may be reporting.
	A description of any questionable conduct, including all relevant details; and		Any question you may have that relates to you or any other individual.

Sensitive personal data, as defined by [JLL's Global Information Classification Policy](#) and by applicable privacy laws and regulations, could be also included in the report.

## Purpose of data processing

### **JLL may process your personal data.**

- To administer the speak up service and assess and follow-up on submissions to the speak up service
- To investigate alleged violations
- To take any necessary follow-up action upon the completion of an investigation
- To create anonymous reports for our company's management





## Legal basis

We rely on legitimate interests as the lawful basis for the collection and use of your personal data. Where sensitive personal data is collected, we will rely on an appropriate legal basis to process such data. We will only process your personal data in ways compatible with the purpose for which it was collected. To the extent necessary for such purposes, we will

take reasonable steps to make sure that personal information is accurate, complete and otherwise reliable with regard to its intended use. With regard to a Speak Up process, JLL shall use your personal data in line with [\*\*JLL's Global Privacy and Data Protection Policy\*\*](#).

## Disclosures

Personal data collected for the purposes referred to above will be shared with our independent service provider who administers the Speak Up Service on behalf of and under the direction and control of JLL. In some cases, we may also rely on an external law firm or consultant to access your personal information for the purpose of assisting with the investigations in relation to (suspected) violation(s) of our Code of Ethics and/or policies. When we share personal information with these third parties JLL requires that they only use such personal information as necessary to provide investigatory services to

us and in a manner consistent with [\*\*JLL's Global Privacy and Data Protection Policy\*\*](#) and applicable law. The processing of relevant personal information is carried out securely and responsibly. Furthermore, personal data collected for Speak Up purposes will only be disclosed to any other party if our Company is under a duty to disclose or share your personal data in order to comply with any legal obligation or when necessary to report criminal offenses.

## Cross border transfers

Calls and on-line reports to the Speak Up Service are received on behalf of JLL by an independent service provider based in the United States with servers located within various EU member states. We have taken the necessary measures to ensure that any personal data gathered by our independent service provider is adequately secured and processed for authorized Speak Up Service purposes only.

We have in place a framework agreement which incorporates standard contractual clauses to enable JLL entities to transfer and process personal data within the JLL group (Intra-Group Data Transfer Agreement or "IGDTA"). Its purpose is to help JLL group companies demonstrate compliance with both the EU General Data Protection Regulation (GDPR), and any other applicable Data Protection Legislation.

## Retention of reports and investigations records

Copies of all reports, investigations information and resolution will be maintained in accordance with [JLL's Global Document and Records Management and Retention Schedule Policy](#).

## Personal information rights

You may at any time want to exercise your privacy rights of access, objection, rectification, restriction or erasure. To exercise any of these rights or if you have a complaint about our handling of your Personal Data with regard to the Speak Up procedure, use our [online form for personal information rights requests](#).



# Appendix C:

## Australia's Specifics

This appendix applies (in addition to the Global Whistleblower & Non-Retaliation Policy) to anyone who discloses conduct warranting protection under Australia's whistleblower laws. The following text is added under the global policy headings as indicated or, in the case of "Confidentiality when using JLL reporting channels", certain text is replaced.





This appendix applies (in addition to the Global Whistleblower & Non-Retaliation Policy) to anyone who discloses conduct warranting protection under Australia's whistleblower laws. The following text is added under the global policy headings as indicated or, in the case of "Confidentiality when using JLL reporting channels", certain text is replaced.

### **Personal work-related conflicts**

- Add: "In Australia a personal work-related conflict may still be protected if
- it includes information about misconduct
- we have breached certain employment or other laws, engaged in conduct that represents a danger to the public, or the Reportable Conduct relates to information that suggests misconduct beyond your personal circumstances
- you suffer from or are threatened with detriment for making a disclosure; or
- you seek legal advice or legal representation about the operation of Australia's whistleblower laws"

### **How can I make a whistleblowing report?**

Add: "In Australia, reports can also be made to our external auditor".

Can I report externally?

Add: "A "relevant authority" in Australia includes the Australian Securities & Investments Commission ("ASIC"), Australian Prudential Regulation Authority ("APRA"), the Australian Taxation Commissioner ("ATO") and any other prescribed body"

A "public disclosure" includes a "public interest disclosure" and an "emergency disclosure".

A "public interest disclosure" is the disclosure of information to a journalist or a parliamentarian, where:

- at least 90 days have passed since you made the disclosure to ASIC, APRA or another prescribed body
- you do not have reasonable grounds to believe that action is being, or has been taken, in relation to your disclosure
- you have reasonable grounds to believe that making a further disclosure of the information is in the public interest and
- before making the public interest disclosure, you have given written notice to the relevant authority (to which the previous disclosure was made) that
  - includes sufficient information to identify the previous disclosure; and
  - states that you intend to make a public interest disclosure

An "emergency disclosure" is the disclosure of information to a journalist or a parliamentarian, where:

- you have previously made a disclosure of the information to ASIC, APRA or another prescribed body;
- you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment;

- before making the emergency disclosure, you have given written notice to the relevant authority (to which the previous disclosure was made) that:
  - includes sufficient information to identify the previous disclosure; and
  - states that you intend to make an emergency disclosure; and the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial or imminent danger.”

“Disclosures to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of Australia’s whistleblower laws are protected disclosures under this Policy.”

### **Confidentiality when using JLL reporting channels**

Replace: “That means that the issue and the identity of the Reporter, as well as cooperating witnesses, will be disclosed only on a need-to-know basis or when otherwise required to be disclosed by applicable laws”

With: “Subject to compliance with legal requirements, we will only share your identity as a Reporter, or information likely to reveal your identity, if:

- you consent;
- the concern is reported to a relevant authority (such as ASIC, APRA or a member of the Australian Federal Police); or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation

If you wish to lodge a complaint with us about a breach of confidentiality, you should contact Legal, Ethics & Compliance. You may also lodge a complaint with a relevant authority”

### **Non-Retaliation**

Add: “All employees in Australia (and their eligible immediate family members) have access to our Employee Assistance Program, available through HR Direct”

### **Administration of Policy**

Add: “Information about this policy will be provided to all Australian officers and employees:

- with their contracts of employment; and
- at least annually via email”



# Appendix D: EU Countries' specifics

This Appendix applies to all JLL companies located within a EU Member State<sup>1</sup> in order to comply with requirements in the DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law.





## **Confidentiality**

All reporting is done confidentially. This means that your identity and information about your report will be confidential and only shared with a limited number of people on a strict need-to-know basis for the purpose of handling your report. This information will not be disclosed outside this small group (typically local Legal & Compliance teams and other subject-matter experts such as IT, Human Resources or under certain limited circumstances, an outside counsel or an external investigation firm) without your explicit consent unless we are required to do so by law or to protect or defend our rights or those of our employees, clients, suppliers or business partners, or where we have determined that the allegations were malicious.

Please note that in some cases we may also rely on an external law firm or consultant to assist with the investigation. For further details, please refer to Appendix B – Protection of Personal Data.

## **Local reporting channels and investigations resources**

JLL has a global team of dedicated, professional investigators who will manage your reported concern in coordination with local case managers following a professional, fair and globally consistent process.

This team reports directly to Global & Regional senior Management, not to local Management, thus guaranteeing full independence and impartiality in the handling of reports.

Your reported concern will be handled by the global professional investigations team as mentioned above. You can also elect for your report to be handled locally if you prefer so. In any case, be assured that the same fair and globally consistent standards apply whether your case is investigated by our team of professional investigators or our local team.

If applicable to your location, this option will be made available when you call the Ethics Everywhere Helpline or begin your online report.

## List of external reporting authorities you can report to

Some Member States have designated local competent authority/ies to receive and investigate whistleblower disclosures and retaliation complaints. In the table below you will find the list and relevant links in case you want to visit.

Country	Authority	Link
Austria	Austrian Federal Competition Authority	<a href="https://report.whistleb.com/en/bwb">https://report.whistleb.com/en/bwb</a>
Belgium	The Federal Ombudsman FSMA to receive and investigate whistleblower reports regarding violations of the law on financial instruments supervised by the FSMA CTIF-CFI to receive and investigate whistleblower reports	<a href="https://www.fsma.be/en/faq/whistleblowers-point-contact">https://www.fsma.be/en/faq/whistleblowers-point-contact</a>
Bulgaria	Bulgarian Commission for Combating Corruption and Confiscation of Illegally Acquired Property	<a href="https://www.minfin.bg/">https://www.minfin.bg/</a>
Croatia	Ombudsman *Based on previous regulation. Keep an eye on any updates	<a href="https://www.ombudsman.hr/en/">https://www.ombudsman.hr/en/</a>
Czech Republic	Ministry of Justice is the designated governmental body to receive and supervise external reports *There is still no local law in place implementing EU directive *Keep an eye on any updates	<a href="https://www.mvcr.cz/mvcren/article/ministries-and-governmental-offices-ministries-and-governmental-offices.aspx">https://www.mvcr.cz/mvcren/article/ministries-and-governmental-offices-ministries-and-governmental-offices.aspx</a>
Denmark	Danish Data Protection Agency (Datatilsynet)	<a href="https://whistleblower.dk/english">https://whistleblower.dk/english</a>
Finland	Chancellor of Justice's Office Finnish Financial Supervisory Authority (FIN-FSA) maintains a system for receiving reports of suspected infringements of financial market provisions (whistleblowing system)	<a href="https://oikeuskansleri.fi/en/whistleblower-protection">https://oikeuskansleri.fi/en/whistleblower-protection</a> <a href="https://www.finanssivalvonta.fi/en/about-the-fin-fsa/report-suspected-infringement/">https://www.finanssivalvonta.fi/en/about-the-fin-fsa/report-suspected-infringement/</a>

<b>France</b>	Judicial authorities, administrative authorities or professional bodies In any case, any person may address their alert to the French Defender of Rights (Défenseur des Droits) to be directed to the appropriate body competent for receiving the alert. However, the Defender of Rights is not competent to process and investigate reports except when an alert falls within the four areas of his competence, of which discrimination is one	The list of competent authorities according to the subject of the alert is annexed to the Decree published in the Official Journal <a href="https://www.defenseurdesdroits.fr/fr/saisir">https://www.defenseurdesdroits.fr/fr/saisir</a>
<b>Germany</b>	A central external reporting office is to be established at the Federal Office of Justice (BfJ). In addition, the existing reporting systems at the Federal Financial Supervisory Authority (BaFin) and the Federal Cartel Office (Bundeskartellamt) are to be continued as further external reporting offices with special responsibilities For complaints about violations of the German Act on Corporate Due Diligence Obligations in Supply Chains, the Federal Office of Economics and Export Control (BAFA).	<a href="https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle_node.html">https://www.bafin.de/DE/DieBaFin/Hinweisgeberstelle/hinweisgeberstelle_node.html</a> <a href="https://www.bundeskartellamt.de/DE/Kartellverbot/Anonyme_Hinweise/anonymehinweise_node.html">https://www.bundeskartellamt.de/DE/Kartellverbot/Anonyme_Hinweise/anonymehinweise_node.html</a> <a href="https://www.bafa.de/EN/Supply_Chain_Act/Submit_Complaint/submit_complaint_node.htm">https://www.bafa.de/EN/Supply_Chain_Act/Submit_Complaint/submit_complaint_node.htm</a>
<b>Greece</b>	National Transparency Authority (N.T.A.)	<a href="https://aead.gr/en/">https://aead.gr/en/</a>
<b>Hungary</b>	Ombudsman's Office *Based on previous regulation. Keep an eye on any updates	<a href="https://www.ajbh.hu/web/ajbh-en">https://www.ajbh.hu/web/ajbh-en</a>
<b>Ireland</b>	Central Bank of Ireland where the information relates to a firm regulated by the Central Bank or to an individual within such a firm that is involved in wrongdoing Irish Auditing and Accounting Supervisory Authority Several other bodies are designated as prescribed persons for reporting wrongdoings too. These are set out in detail in S.I. No. 339/2014	<a href="https://www.centralbank.ie/regulation/protected-disclosures-whistleblowing">https://www.centralbank.ie/regulation/protected-disclosures-whistleblowing</a> <a href="https://www.gov.ie/en/collection/41798-protected-disclosures-whistleblowing-list-of-prescribed-persons/#">https://www.gov.ie/en/collection/41798-protected-disclosures-whistleblowing-list-of-prescribed-persons/#</a> <a href="https://www.irishstatutebook.ie/eli/2014/si/339/made/en/print">https://www.irishstatutebook.ie/eli/2014/si/339/made/en/print</a>
<b>Italy</b>	ANAC or to judicial or accounting authorities only with regards to the public sector (public employees)	<a href="http://www.anticorruzione.it/portal/public/classic/">http://www.anticorruzione.it/portal/public/classic/</a> Email to: <a href="mailto:protocollo@pec.anticorruzione.it">protocollo@pec.anticorruzione.it</a>
<b>Luxembourg</b>	CAA and CSSF are competent authorities regarding the companies they supervise	<a href="https://www.caa.lu/fr/whistleblowing">https://www.caa.lu/fr/whistleblowing</a> <a href="https://whistleblowing.apps.cssf.lu/index.html?language=en">https://whistleblowing.apps.cssf.lu/index.html?language=en</a>
<b>Malta</b>	Commissioner of Revenue (CfR) Financial Intelligence Analysis Unit (FIAU) Malta Financial Services Authority (MFSA) Commissioner for Voluntary Organisation (CVO) Permanent Commission Against Corruption Ombudsman	<a href="https://justice.gov.mt/en/justice/whistleblower/Pages/Whistleblower%27s-Act.aspx">https://justice.gov.mt/en/justice/whistleblower/Pages/Whistleblower%27s-Act.aspx</a> Email to: <a href="mailto:whistleblower.helpmail@gov.mt">whistleblower.helpmail@gov.mt</a>
<b>Netherlands</b>	Dutch Whistleblowers Authority	<a href="https://www.huisvoorklokkenuiders.nl/english">https://www.huisvoorklokkenuiders.nl/english</a>
<b>Poland</b>	No such external authority has been established yet *Keep an eye on any updates	N/A

## Global Whistleblower & Non-retaliation Policy

<b>Portugal</b>	National Anti-Corruption Mechanism	<a href="https://dre.pt/dre/detalhe/lei/93-2021-176147929">https://dre.pt/dre/detalhe/lei/93-2021-176147929</a>
<b>Romania</b>	No such external authority has been established yet *Keep an eye on any updates	N/A
<b>Slovakia</b>	No such external authority has been established yet *Keep an eye on any updates	N/A
<b>Spain</b>	Autoridad Independiente de Protección del Informante *Keep an eye on any updates	N/A
<b>Sweden</b>	Swedish Financial Supervisory Authority (Finansinspektionen) is responsible for receiving reports on regulatory violations Swedish Work Environment Authority is responsible for the areas where no other authority is competent to receive and investigate whistleblower complaints and has also the responsibility to exercise supervision that employers have established internal reporting channels	<a href="https://www.fi.se/en/about-fi/contact-us/whistleblowers/">https://www.fi.se/en/about-fi/contact-us/whistleblowers/</a> <a href="https://www.av.se/en/about-us/contact-us/?hl=Whistleblowing">https://www.av.se/en/about-us/contact-us/?hl=Whistleblowing</a>

Local, regional and/or national authorities should be contacted in the first instance, however, the whistleblower may also turn to the competent EU institutions, bodies or organizations for receiving reports on breaches of EU law when conditions are met. For further details please [click here](#).

<sup>1</sup> EU Member States for the purposes of this Policy are intended to be: Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.



# Appendix E: U.S. specifics

This appendix applies (in addition to the Global Whistleblower & Non-Retaliation Policy) to anyone who discloses conduct warranting protection under US laws.



## Non-Retaliation

Following the [U.S. Defend Trades Secret Act](#), any person whether or not a JLL employee, is allowed to disclose information (including JLL restricted and/or confidential information) directly or indirectly to a relevant authority or to a lawyer if the disclosure is for the purpose of reporting or investigating a suspected law breach., The information disclosed must be necessary to reveal the violation.

Further, we will not prevent Reporters from disclosing JLL restricted and /or confidential information in a complaint (filed using confidential measures) where the disclosure is necessary to reveal the violation subject of the whistleblowing report. JLL will not require any reporting person to sign a confidentiality agreement regarding the alleged wrongdoing or unlawful activity, or any agreement that would prohibit reporting an alleged wrongdoing or unlawful activity.

## Notice to Employees Working on U.S. Government Contracts and Subcontracts of Whistleblower Protections

This notice is to inform employees working on U.S. Government contracts and subcontracts of the rights and remedies extended to them by [41 U.S.C. § 4712](#) and Federal Acquisition Regulation subpart [3.9](#), which are summarized below.

Pursuant to these rules, Federal contractors cannot discharge, demote, or otherwise discriminate against an employee as a reprisal for disclosing information (except for classified information) that the employee reasonably believes is evidence of any of the following:

- A gross mismanagement of a Federal contract or grant;
- A gross waste of Federal funds;
- An abuse of authority relating to a Federal contract or grant;
- A substantial and specific danger to public health or safety; or
- A violation of law, rule, or regulation related to a federal contract (including competition for or negotiation of a contract) or grant.

These rules cover only those employees who disclose these types of information to certain people or entities, identified as:

- A member of Congress or a representative of a committee of Congress;

- An Inspector General;
- The Government Accountability Office;
- A federal employee responsible for contract or grant oversight or management at the relevant federal agency;
- An authorized official of the Department of Justice or other law enforcement agency;
- A court or grand jury; or
- A management official or other JLL employee who has the responsibility to investigate, discover, or address misconduct.

A person who believes they have been subjected to reprisal for a protected action may submit a complaint to the Office of the Inspector General (OIG) of the federal agency that issued the contract. Complaints must be filed no more than three years after the date on which the alleged reprisal took place. Procedures for submitting fraud, waste, abuse, and whistleblower complaints are generally accessible on agency Office of Inspector General Hotline or Whistleblower Internet sites. A reporting tool to identify and link directly to the OIG with jurisdiction over the complaint is available at [Oversight.gov](#).

## About JLL

For over 200 years, JLL (NYSE: JLL), a leading global commercial real estate and investment management company, has helped clients buy, build, occupy, manage and invest in a variety of commercial, industrial, hotel, residential and retail properties. A Fortune 500® company with annual revenue of \$20.8 billion and operations in over 80 countries around the world, our more than 108,000 employees bring the power of a global platform combined with local expertise. Driven by our purpose to shape the future of real estate for a better world, we help our clients, people and communities SEE A BRIGHTER WAY<sup>SM</sup>. JLL is the brand name, and a registered trademark, of Jones Lang LaSalle Incorporated. For further information, visit [jll.com](https://jll.com).



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