OCCUPATIONAL HEALTH & SAFETY POLICY

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Approved by (Sponsor)	Thilo Kusch, CFO
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1. Introduction

At P3, we believe that every company - and every individual - deserves a proper space to grow, and we strive to ensure their long-term prosperity in supportive, inclusive and opportunity-rich environments. We see ESG as a business imperative and we are committed to acting in a moral, ethical, and responsible way in our daily operations with our employees, shareholder, business partners, and local communities.

As the first European Logistics Real Estate company to become a signatory of the United Nations Global Compact, P3 is committed to upholding all internationally recognized human rights applicable to our operations and stakeholders and this encompasses Occupational Health and Safety (OH&S). Embedding these human rights values in our business - and expecting the same from our value chain - is not only sound business practice, but simply the right thing to do.

OH&S is a priority for P3. We are dedicated to fully integrating sustainability into our processes, addressing social factors such as health, safety and the overall well-being of our people.

2. What does this policy do?

P3 strives to prevent on-site work-related injuries, illnesses, and fatalities through a consistent approach to health and safety management. This OH&S Policy defines the key health and safety issues and risks relevant to P3, along with our processes in relation to compliance, risk management, and governance. Its purpose is to ensure effective incident reporting, investigation of causal factors, and the implementation of measures to mitigate and eliminate such risks from P3's assets and operations.

3. What you must do

This OH&S Policy covers P3's direct business operations and activities, including our offices and assets, and applies to all P3 employees, as well as to our business partners (including facility managers, consultants, contractors and suppliers) when working on P3's sites and/or in P3's offices. Where possible, we will support our customers in reducing their risk factors and challenges at our assets; however, we acknowledge that many of our customers may have their own health and safety policies and procedures which may apply alongside this OH&S Policy.

a. Common health and safety issues in P3's operations and activities

In our offices, primary risk concerns include slips, trips and falls, manual handling, and desk-based health and wellness issues such as eye strain and poor ergonomics.

At our assets, primary risk areas concern slips, trips, and falls; manual handling; working at height; vehicle movement in and around the warehouse; and the risk of moving or falling objects. While not all these risks apply directly to P3 employees, they may affect on-site workers and contractors.

Construction and refurbishment projects also present specific risks and challenges, which are managed through project-specific health and safety requirements and controls in coordination with contractors.

b. Compliance with OH&S requirements, employment of best practices

P3 is committed to meeting or exceeding all applicable OH&S legislation relevant to our business and the countries in which we operate. Where there is a gap in regulation and it is feasible to do so, P3 aims to implement best practice measures. P3 seeks to continually improve its health and safety practices and outcomes.

c. OH&S risk identification

P3 uses several methods to identify OH&S risks, including consideration of strategic ESG factors affecting OH&S and lessons learned from any incidents occurring in connection with P3's operations. We also work directly with third-party specialists, including OH&S and sustainability experts, to identify our main risks

concerning OH&S. During our pre-acquisition due diligence exercises, we assess any health and safety aspects identified in connection to the assets, and any relevant issues highlighted are managed throughout the asset's lifecycle under P3's ownership.

4. OH&S Programme

a. Governance and risk management

ESG governance at P3 is defined by the Delegation of Authority framework and overseen by the P3 Group Board of Directors, which approves the overall ESG strategy, key targets and material updates. Ultimate accountability for health and safety rests with the CEO, who delegates executive oversight for these matters to the CFO.

To support this, the CEO is advised by the ESG Committee, chaired by the Group Director of Strategic Transformation and Sustainability. The Committee meets at least twice a year and ensures OH&S requirements are integrated into strategy, investment decisions and risk management. A monthly cross-functional ESG Working Group coordinates implementation across departments, monitors progress against targets and elevates material issues for review.

This structure ensures that ESG responsibilities are clearly assigned, consistently applied across the business, and aligned with P3's regulatory obligations and strategic objectives.

Several of our key departments, including Construction, Property & Asset Management, Risk, Legal & Compliance, and HR, work collaboratively with the ESG department on OH&S matters. Together, they contribute to the development and maintenance of OH&S policies, programmes, and strategies, and support the monitoring of related initiatives to mitigate risks, under the overall coordination of the Group Health and Safety Coordinator.

- **CEO:** Ultimate accountability for health and safety at P3.
- **CFO**: Executive oversight of health and safety matters.
- **ESG Committee:** Ensures health and safety considerations are integrated into strategy, investment decisions and risk management.
- **ESG Working Group:** Responsible for reviewing topics related to health and safety; this working group has representation across the business and includes senior members.

b. Monitoring and improvement

P3 regularly monitors OH&S performance to identify and address underlying risk factors. Following any major incident, P3 carries out an assessment to identify appropriate measures to address root causes and prevent recurrence.

P3 may, where feasible, periodically execute audits at its assets and operations, or on the premises of major contractors or suppliers. For contractors or suppliers, P3 may request scheduled or, where contractually permitted, unscheduled on-site visits, either directly or through an independent third party, to assess compliance with OH&S requirements and to conduct any associated corrective action procedures.

c. Internal Audit

P3's health and safety processes and practices are subject to periodic review by Internal Audit to assess compliance, effectiveness and opportunities for improvement.

d. Reporting

OH&S performance and relevant incidents are monitored and reported internally, with selected information disclosed externally, including through annual ESG reporting and where required by applicable regulations. All OH&S incidents reported to P3, including near misses, injuries, work-related illness, and fatalities, are documented in accordance with P3's internal reporting processes.

Major incidents are also reported, as appropriate, to the Crisis Line, Legal & Compliance, HR, the relevant Country Managing Director(s) and the Management Team.

e. Training

P3 ensures that all employees receive appropriate training on OH&S topics. Training may also be delivered by contractors or third-party specialists to ensure awareness, compliance and support in reducing exposure to health and safety risks.

f. Emergency response procedures

Emergency response procedures, such as communication protocols, alert systems, and evacuation plans, are developed as appropriate and maintained at P3's construction sites and assets, in coordination with contractors and customers where relevant. Designated individuals are trained to coordinate and manage emergency situations effectively, as required by local legislation.

5. Policy review

This OH&S Policy is reviewed at least every two years, or more frequently in response to significant regulatory, operational, or stakeholder developments.