

WHISTLEBLOWER POLICY

Owner	Suzanne Decker
Last Review Date	August 2023
Next Review Date	August 2024

WHISTLEBLOWER POLICY

Columbia Property Trust

Columbia Property Trust, Inc., a Maryland corporation (the “Company”), has adopted this policy to encourage employees of the Company to report to responsible persons possible (i) violations of law, including any applicable securities laws, (ii) accounting irregularities, and (iii) other suspected wrongdoing, including their own, which in any way may affect the Company or the properties owned by the Company. The goal of this policy is to discourage illegal activity and business conduct that damages the Company’s good name, business interests, and its relationships with employees, shareholders, real estate professionals, suppliers, tenants, and the community at large. The Company encourages any director, officer, employee, or agent of the Company (each an “Affected Person”) who reasonably believes that a Harmful Violation (defined below) has taken place to contact a representative of the Company through one of the methods contained in Section 7. A “Harmful Violation” includes the following:

1. Violations of law which in any way may affect the Company or the properties owned by the Company, including any federal laws related to fraud against the shareholders of the Company, and the laws and regulations of any jurisdiction in which the Company operates;
2. Violations of the Company’s policies, including the Company’s Code of Ethics, and statutory or other requirements for good corporate governance involving the Company;
3. Improper accounting entries, violations of internal accounting controls or improper auditing matters (including, but not limited to, knowingly providing any false or misleading representation to an auditor) which in any way may affect the Company or the properties owned by the Company;
4. Any other matter which, in the Good Faith (defined below) belief of any Affected Person, could cause harm to any employee, the business or public reputation of the Company;
5. Any attempt to conceal a potential Harmful Violation or to conceal evidence of a potential Harmful Violation; or
6. Any Retaliation (defined below) for any report, complaint, allegation or other disclosure made pursuant to this policy (a “Disclosure”).

I. General Policy

In keeping with good corporate governance, the Company intends to follow the Sarbanes-Oxley Act of 2002 and the Dodd-Frank Act of 2010, which provide certain legal protections to employees who provide information in investigations—including internal investigations—into violations of the securities laws and regulations, or who file proceedings relating to similar violations. Companies that are subject to these laws, together with their officers, employees and agents, are prohibited from discharging, demoting, suspending, threatening, harassing, or in any other manner discriminating against an employee in connection with the terms and conditions of his or her employment because of any lawful act done by such employee to provide information which such employee reasonably believes constitutes a violation of any provision of federal law relating to fraud against the shareholders of such company (collectively, “Retaliate” or “Retaliation”).

Accordingly, any Affected Person who, in Good Faith, makes a Disclosure pursuant to this policy with respect to a Harmful Violation or potential Harmful Violation is referred to as a “Whistleblower” and shall be protected from any Retaliation. “Good Faith” means that the employee has a reasonably held belief that the Disclosure made by the Affected Person is true and has not been made for personal gain, for malicious or frivolous reasons, or for any ulterior motive.

II. Purpose of the Policy

The Company has adopted this policy in order to:

1. Encourage prompt disclosure of Harmful Violations or potential Harmful Violations, before they can disrupt the business or operations of the Company or lead to serious loss;
2. Promote a climate of accountability with respect to Company resources, including the employees of the Company; and
3. Ensure that no Affected Person should feel at a disadvantage in raising legitimate concerns.

This policy provides a means whereby Affected Persons can safely raise, internally and at a high level, serious concerns, and disclose information that the Affected Person believes in Good Faith could cause a Harmful Violation. This policy does not apply to all grievances, such as those related to terms of employment or those concerns that are specifically addressed by existing company policies relating to discriminatory harassment. Any such other grievances not specifically covered by this policy shall be handled in the manner stated in such other existing policies.

III. Affected Persons Protected

This policy and the related procedures offer protection from Retaliation against Affected Persons, who make any Disclosure in Good Faith with respect to matters that are, or could reasonably give rise to, Harmful Violations.

No such complaint or report shall result in any Retaliation or threat of Retaliation against the Whistleblower by the Company or any officer, employee, contractor, subcontractor, or agent of the Company. Any acts of Retaliation against a Whistleblower shall be treated by us as a serious violation of company policy and could result in discharge.

IV. Confidentiality of Disclosure

The Company will treat all Disclosures by Whistleblowers as confidential and privileged to the fullest extent possible. The Company will maintain the confidentiality of the identity of any Affected Person making a Disclosure under this policy as an investigation of the Disclosure is undertaken. Thereafter, the identity of the Affected Person making the Disclosure will be kept confidential unless (a) such confidentiality is incompatible with a fair investigation, or (b) such disclosure is required by law. In any such instance, the Affected Person making the Disclosure will be so informed in advance of his or her being identified with the Disclosure.

We encourage individuals to put their name on any Disclosure they make, as it will aid in the investigation of the Disclosure. However, any Affected Person may make an anonymous Disclosure by completing a Complaint Form in the form attached as Exhibit A to this policy (except for the personal information contained in Section 2) and submitting it anonymously to one of the Designated Recipients set forth in Section 7.1. In responding to an anonymous Disclosure, we will pay due regard to fairness to any individual named in the Disclosure, the seriousness of the issue

raised, the credibility of the information or allegations in the Disclosure, and the prospects of an effective investigation and discovery of evidence.

Investigations will be conducted as quickly as possible, taking into account the nature and complexity of the Disclosure and the issues raised therein.

V. Unsubstantiated Allegations

If an Affected Person makes a Disclosure in Good Faith pursuant to this policy and any facts alleged are not confirmed by subsequent investigation, no action will be taken against the Affected Person for actions taken as a whistleblower. In making a Disclosure, all individuals should exercise due care to ensure the accuracy of the information disclosed.

Where alleged facts disclosed pursuant to this policy are not substantiated, the conclusions of the investigation will be made known both to the person who made the Disclosure and to the person(s) against whom any allegation was made in the Disclosure.

VI. Follow-Up

A detailed report of all substantive Disclosures and any subsequent actions taken will be made to the Audit Committee where the Disclosure relates to an issue or matter within its purview. In all other cases, a summary report will be made to the Audit Committee.

The conclusion of any investigation will be communicated to the person or persons against whom the Disclosure is made and to the Affected Person.

VII. Procedures

7.1 The Company has an open door policy in terms of making Disclosures. Accordingly, Disclosures may be made by an Affected Person:

- 7.1.1. to his or her supervisor, or to any member of the Company's management;
- 7.1.2. using the Company's ethics hotline by dialing the following toll-free telephone number: 1-855-388-4973;
- 7.1.3. using the Company's ethics website reporting portal at: www.columbiapropertytrust.ethicspoint.com or via the QR code shown on Exhibit A;
- 7.1.4. to the Code of Ethics Compliance Officer of the Company; or
- 7.1.5. to the Chairman of the Audit Committee of the Company through the Company's Code of Ethics Compliance Officer (or directly in the event that the Company's Code of Ethics Compliance Officer is the subject of the complaint) in writing and addressed as follows:

**Personal and Confidential Communication/Whistleblower Submission
Only Recipient May Open**

Chairman of the Audit Committee
Columbia Property Trust, Inc.
c/o Code of Ethics Compliance Officer
315 Park Avenue South, Suite 500
New York, NY 10010

Upon receiving a Disclosure, each recipient described above (each a “Designated Recipient”) shall, in a timely manner, enter the pertinent information into a log and open a file which shall be maintained in a secure location to protect the confidentiality of the Disclosure. A sample Complaint Form is attached as Exhibit A hereto, which is recommended for use by the Designated Recipient in documenting matters covered by each Disclosure.

- 7.2 An Affected Person should expect a timely response to the Disclosure, acknowledging receipt of the Disclosure.
- 7.3 If it is judged that the allegation(s) or issue(s) covered in the Disclosure have merit, the matter shall be dealt with in accordance with this policy, the Company’s normal disciplinary procedures, and/or as otherwise may be deemed appropriate according to the nature of the case. The Whistleblower shall be informed as to the ultimate outcome of the investigation. If on preliminary examination the matter raised or alleged in any Disclosure is judged to be without substance or merit, the matter shall be dismissed and the Affected Person informed of the decision and the reasons for such dismissal.
- 7.4 Subject to Section 7.3, if any Disclosure relates to the alleged conduct of a director or officer of the Company, the Disclosure shall be referred to the Chairman of the Audit Committee for investigation by the Audit Committee. The Audit Committee should consider whether counsel should be retained to investigate the facts and allegations contained in such Disclosure, as well as in all cases where a Disclosure contains allegations of any improper accounting entry, violations of internal accounting controls, or improper auditing matters, whether or not the allegation implicates an officer or director of the Company.
- 7.5 Disclosures received by a Designated Recipient anonymously or with instructions from the Affected Person to keep the Disclosure confidential shall be handled as provided in Section 4 of this policy.
- 7.6 The file for each Disclosure shall be retained by the Company for a period of seven (7) years following the date of conclusion of the investigation.

VIII. Review and Reporting

The Code of Ethics Compliance Officer of the Company shall make a quarterly report to the Audit Committee of (i) the number of Disclosures made, (ii) the number of investigations commenced in response to Disclosures and relevant findings, and (iii) all disciplinary actions taken in response to matters discovered through Disclosures. This policy will be reviewed periodically by the Audit Committee.



EXHIBIT A

COMPLAINT FORM

Please refer to the Whistleblower Policy for definitions of capitalized terms used in this form.

Designated Recipient/Case Number: _____

1. Category:

- Theft/Fraud/Misappropriation
- Financial Records and Reporting
- Violations under any other company policy
- HR/Personnel and Employment Practices
- Other

2. **(Note: The information relating to the Affected Person in this Section 2 should not be completed if the Disclosure is submitted anonymously)**

Affected Person Name: _____ Tel: _____

Supervisor: E-mail: _____

3. Is Affected Person a Columbia Property Trust Employee?: Yes No

4. Location where incident occurred: _____

5. When and how long has the Harmful Violation been going on? _____

6. Individual(s) suspected of Harmful Violation: _____

7. Is management aware of this problem? Yes No

8. Describe the general nature of the Harmful Violation:

9. Describe how the Affected Person became aware of the Harmful Violation:
