

# Whistleblower policy

## Background

At Engelsons, we strive to have an open and transparent workplace where malpractice does not occur. It is therefore important to us that there is clear information on how to report confidentially and securely. In the event of suspicion of ongoing or previous malpractice, resources must therefore be available to disclose them. By making it easy to report, we work together to promote the trust of our employees, customers, and the general public in us.

Our cases are initially handled by an external recipient, Lindahl's advokatbyrå, to ensure independent handling of cases. Our Internal Contact Persons may come to handle the case after the Case Managers. See more information and contact details, under "6.1 'Contact information for Case Managers."

## Definitions

- **GDPR:** General Data Protection Regulation, which is a European regulation governing the processing of personal data and the free movement of such data within the European Union.
- **The Whistleblower Directive:** EU Directive 2019/1936 on the protection of persons reporting irregularities in Union law.
- **Whistleblower Act:** National implementation of the Whistleblower Directive in EU Member States.
- **Visslan:** The Whistle Compliance Solutions AB's service Visslan, which enables digital reporting of misconduct: <https://www.visslan.com/>
- **Misconduct:** Acting or omissions that have emerged in a work-related context that there is a public interest in it occurring.
- **Reporting:** Written or verbal submission of information about misconduct.
- **Internal reporting:** Written or verbal provision of information about misconduct within a company in the private sector.
- **External reporting:** Written or verbal provision of information about misconduct to the competent authorities.
- **Publication or to make public:** To make information about misconduct available to the public.
- **Reporting person:** A person who reports or publishes information about misconduct acquired in connection with their work-related activities.
- **Retaliation:** Any direct or indirect act or omission which occurs in a work-related context and which is caused by internal or external reporting or by a publication, and which gives rise to or may give rise to unjustified injury to the reporting person.
- **Follow-up:** Any action taken by the Case Managers of a report to assess the accuracy of the allegations made in the report and, where appropriate, to deal with the reported infringement, including through measures such as internal investigations, investigations, prosecutions, actions to recover funds, and to close the procedure.
- **Feedback:** Providing reporters ("whistleblowers") with information on the actions planned or taken as a follow-up and on the grounds for such follow-up.

## 1. Who can report?

You can report and receive protection from the Whistleblower Act if you are an employee, volunteer, trainee, active shareholder, person who is otherwise available for work under our control and management, or is part of our administrative, management, or supervisory body. Contractors, subcontractors, and suppliers to us who have found out about malpractices within the company can also report.

The fact that you have ended your work-related relationship with us, or that it has not yet begun, is not a obstacle to reporting malpractice or receiving protection for reporting malpractice externally.

## 2. What can i whistleblow about?

In case of suspicion of possible misconduct, law and/or regulation violation, we urge you to report this to us as a whistleblowing case. When reporting, it is important that you at the time of reporting had reasonable grounds to believe that the information about the misconduct that was reported was true. Assessing whether there were reasonable grounds, circumstances and information that were available to you at the time of reporting should be the basis for whether you may have assumed that the misconduct was true. In addition, it is also important that it can actually be considered a violation that can be reported, and thus give you protection against retaliation.

Before you blow the whistle, read [5 questions to determine if you are protected by the Whistleblower Act](#).

### 2.1 Malpractice in the public interest

You can report information about misconduct that has emerged in a work-related context if there is a public interest in it coming to light. In the event of other types of personal complaints that do not have a public interest in them coming to light, such as disputes or complaints regarding the workplace or the work environment, we encourage you to contact your **immediate manager, HR, or other suitable person instead**. This is to ensure that these matters are prepared in the best possible way.

Examples of malpractices of a serious nature that should be reported:

- Deliberately incorrect accounting, internal accounting controls, or other financial crime.
- Incidence of theft, corruption, vandalism, fraud, embezzlement, or hacking.
- Serious environmental crimes or major deficiencies in workplace safety.
- If someone is exposed to very serious forms of discrimination or harassment.
- Other serious misconduct affecting individuals' lives or health.
- Other serious misconduct affecting the company's vital interests.

## **2.2 Misconduct that violates EU law**

In addition, there is the possibility to report information about misconduct that emerged in a work-related context that is contrary to EU laws or regulations. If you suspect that this occurs, then please read the scope of the [Whistleblower Directive](#) in Article 2 and Annex Part 1 for applicable laws.

## **3. How do I report?**

### **3.1 Written reporting**

For written reporting, we use our Visslan, which is our digital whistleblower channel. It is always available through <https://engelsons.visslan-report.se/>. On the website, you choose to “report” in order to then be able to describe your suspected misconduct. Please describe what happened as thoroughly as possible, so that we can ensure that adequate measures can be applied. It is also possible to attach additional evidence, in the form of, for example, written documents, pictures or audio files, even though is not a requirement.

#### **3.1.1 Sensitive personal data**

Please do not include sensitive personal information about people mentioned in your report unless it is necessary to be able to describe your case. Sensitive personal data is information about; ethnic origin, political opinion, religious or philosophical beliefs, trade union membership, health, a person's sexual life or sexual orientation, genetic data and biometric data used to uniquely identify a person.

#### **3.1.2 Anonymity**

You can be anonymous throughout the process without affecting your legal protection, but you also have the opportunity to confess your identity under strict confidentiality. Anonymity can in some cases complicate the reports follow-up possibilities and the measures we can take, but in such a case we can also later ask you to reveal your identity later, again in strict confidentiality to the Case Managers.

#### **3.1.3 Follow-up & login**

After you have reported, you will receive a sixteen-digit code, which you will be able to use to log in to Visslan via our reporting channel Visslan: <https://engelsons.visslan-report.se/>. It is very important that you save the code as otherwise, you will not be able to access your report again.

If you lose the code, you can submit a new report referring to the previous report.

Within **seven days**, you will receive confirmation that the Case Managers has received your report. The Case Managers are the independent and autonomous party that receives reports in the reporting channel, whose contact information is attached in “6.1 Contact information for Case Managers”. In case of questions or concerns, you and the Case Managers can communicate through the platform's built-in and anonymous chat function. You will receive feedback within three months on any measures planned or implemented due to the reporting.

It is important that you, with your sixteen-digit code, log in regularly to answer to any follow-up questions the Case Managers may have. In some cases, the report can not be taken forward without answers to such follow-up questions from you as the reporting person.

### **3.2 Verbal reporting**

In addition, it is also possible to conduct a verbal report by uploading an audio file as an attachment when creating a report via our reporting channel; <https://engelsons.visslan-report.se/>. You do this by selecting that you have evidence for the report, and uploading an audio file there. In the audio file, you describe the same facts and details as you had done in a written case.

In addition, a physical meeting with the Case managers can be requested via Visslan. This is most easily done by either requesting it in an existing report, or creating a new report asking for a physical meeting.

### **3.3 External reporting**

We urge you to always report malpractice internally first, but in the event of difficulties or it is considered inappropriate, it is possible to conduct external reporting instead (or after internal reporting without results). We then refer you to contact the competent authorities or, where applicable, the EU's institutions, bodies or agencies. Contact details for these can be found at the following web address: [External reporting channels for whistleblowing](#).

## **4. What are my rights?**

### **4.1 Right to confidentiality**

During the handling of the report, it will be ensured that your identity as a reporting person is treated confidentially and that access to the case is prevented for unauthorised personnel, i.e. Case Managers. We will not disclose your identity without your consent if applicable law does not compel us to, and we will ensure that you are not subjected to retaliation.

## **4.2 Protection against reprisals or retaliation**

In the event of a report, there is protection against negative consequences from having reported misconduct, in the form of a ban on reprisals and retaliation. The protection against this also applies in relevant cases to persons in the workplace who assist the reporting person, your colleagues and relatives at the workplace, and legal entities that you own, work for or are otherwise related to.

This means that threats of retaliation and attempts at retaliation are not permitted. Examples of such are if you were to be fired, have been forced to change tasks, imposed disciplinary measures, threatened, discriminated against, blacklisted in your industry, or similar due to your whistleblowing.

Even if you were to be identified and subjected to reprisals, you would still be covered by the protection as long as you had reasonable grounds to believe that the misconduct reported was true and within the scope of the Whistleblower Act. Note, however, that protection is not obtained if it is a crime in itself to acquire or have access to the information reported.

The protection against retaliation also applies in legal proceedings, including defamation, copyright infringement, breach of confidentiality, breach of data protection rules, disclosure of trade secrets or claims for damages based on private law, public law or collective labour law, and you shall not be held liable in any way as a consequence of reports or disclosures provided that you had reasonable grounds to believe it was necessary to report or publish such information in order to expose misconduct.

## **4.3 Disclosure of information**

The protection also applies to the publication of information. It is then assumed that you have reported internally within the company and externally to a government authority, or directly externally, and no appropriate action has been taken within three months (in justified cases six months). Protection is also obtained when you have had reasonable grounds to believe that there may be an obvious danger to the public interest if it is not public, for example in an emergency. The same applies when there is a risk of retaliation in the case of external reporting or that it is unlikely that the misconduct will be remedied in an effective manner, for example in the event that there is a risk that evidence may be concealed or destroyed.

## **4.4 Right to review documentation at meetings with Case Managers**

If you have requested a meeting with Case Managers, they will, with your consent, ensure that complete and correct documentation of the meeting is preserved in a lasting and accessible form. This can be done, for example, by recording the conversation or by keeping minutes. Afterwards, you will have the opportunity to check, correct, and approve the protocol by signing it.

We recommend that this documentation is kept in Visslan's platform by having the whistleblower create a case where the information can be collected in a secure way, with the option to communicate securely.

## 5. GDPR and handling of personal data

We always do our utmost to protect you and your personal information. We therefore ensure that our handling of these is always in accordance with the General Data Protection Regulation ("GDPR").

In addition to this, all personal data without relevance to the case will be deleted and the case will only be saved as long as it is necessary and proportionate to do so. The longest a case will be processed is two years after its conclusion. For more information about our handling of personal data, see our privacy policy.

## 6. Additional contact

If you have further questions regarding how we handle whistleblower cases, you are always welcome to contact our Case Managers.

For technical questions about Visslan's platform, feel free to create a case at [Visslan, our digital whistleblower channel](#). Should this not be possible, contact Visslan. Contact information for both can be found below.

### 6.1 Contact details for Case managers

Name: Mikael Mellberg  
Company/Position: Lindahls Advokatbyrå/Lawyer  
Email: [mikael.mellberg@lindahl.se](mailto:mikael.mellberg@lindahl.se)  
Phone number: +46 723-881 021

Name: Ellinor Söderberg  
Company/Position: Lindahls Advokatbyrå/Associate  
Email: [ellinor.soderberg@lindahl.se](mailto:ellinor.soderberg@lindahl.se)  
Phone number: +46 768-543 224

### Internal contacts

Name: Therese Åkesson  
Position: HR Manager  
Email: [therese.akesson@engelsons.se](mailto:therese.akesson@engelsons.se)  
Phone number: + 46 70-338 71 11

Name: Maria Strand Carlsson  
Position: CFO  
Email: [maria@engelsons.se](mailto:maria@engelsons.se)  
Phone number: +46 346-71 38 44

The above internal contacts may take over the case from the Case managers, regardless of whether the case is considered whistleblowing or, for example, a personnel matter.

## **6.2 Contact information for The Whistle Compliance Solutions AB**

Email: [clientsupport@visslan.com](mailto:clientsupport@visslan.com)

Number: +46 10-750 08 10

Direct number (Daniel Vaknine, CEO): +46 73 540 10 19

Visit [Visslan's website](#) for more information about Visslan