

## Whistleblower policy

At Engelsons, we strive to have an open and transparent workplace, where malpractice does not occur. By making it easy to report, we work together to promote the trust of employees, customers and the general public in us. It is therefore important to us that there is clear information on how to report confidentially and securely, and that every case is investigated and followed up.

### LAWS & REGULATIONS

- [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 \(link to swedish act\)](#): National implementation of the Whistleblower Directive in EU Member States.

### APPROACH

#### What can I report?

In case of suspicion of possible misconduct that is of public interest, such as regulation or violation of law or EU legal acts, we urge you to report this to us as a whistleblowing case.

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

- Deliberately incorrect accounting, internal accounting control 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 the life or health of individuals.

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.

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.

## Who can report?

You can report and receive protection from the Whistleblower Act if you:

- Are available for work under our control and management, e.g. employee, job candidate, volunteer, trainee or self-employed seeking or performing assignments
- Are available to be part of or is part of our administrative, management or supervisory body, e.g. shareholders or auditors
- Contractors, subcontractors and suppliers to us who have found out about malpractices within the company

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

## WHAT ARE MY RIGHTS?

### Right to confidentiality

During the handling of the report, it will be ensured that your identity as a reporting person is treated confidentially. We will not disclose your identity without your consent if applicable law does not compel us to.

### 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 in 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 the like due to reporting.

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 a consequence of reports or disclosures provided that you had reasonable grounds to believe that it was necessary to report or publish such information in order to expose a misconduct.

### Publication 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 made 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.

## **The right to review documentation at meetings with Case Manager(s)**

If you have requested a meeting with the Case Manager(s), 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 the whistleblowing platform by the whistleblower creating a case where the information can be collected in a secure way, with the option to communicate securely.

## **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, the case will only be saved for 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 the Company's policy on personal data.