



## **Whistleblower Policy Atrium Ljungberg AB**

(Resolved at the Board meeting on 16/05/2023)

### **Purpose**

Atrium Ljungberg AB, including the Group’s subsidiaries (‘Atrium Ljungberg’), strives to have an open business environment and good business ethics, and is constantly looking at ways to improve. Our employees, customers and suppliers are our most important sources for insights into any failings that need to be corrected. Anyone who suspects any irregularities that are in violation of Atrium Ljungberg’s values, Business Ethics Policy or legislation must be able to speak up without fear of retaliation. You can choose to submit your information anonymously. This Whistleblower Policy and reporting tools (the ‘Whistleblowing Channel’) have been created to protect whistleblowers. The Whistleblowing Channel is intended to supplement, but not replace, other reporting channels, e.g. reporting to a line manager or the manager’s line manager.

### **Responsibility and governance**

Atrium Ljungberg’s Supplier Code of Conduct is to be revised regularly and adopted by the Board at least once a year. The General Counsel is the document owner and responsible for this policy.

### **How do you report an irregularity?**

- Alternative 1: Submit a report through the Whistleblowing Channel as described in the instructions below.
- Alternative 2: Submit a report through external whistleblowing channels.

### **Which irregularities can be reported?**

You can use the Whistleblowing Channel to report any irregularities in Atrium Ljungberg that you have discovered in a work-related context. These irregularities may be ongoing or forthcoming, and they may relate to an action or an omission. It must be in the public interest for the irregularities that you are reporting to be disclosed, or these must constitute misconduct in direct violation of a European Union legal act (or a law, regulation, provision that implements or supplements such a legal act). The kinds of irregularities that you can report include, for example, irregularities in the following areas:

- accounting, internal accounting controls, audits, bribes or other economic crime,
- public procurement, competition, money laundering and terrorist financing, product safety and product compliance, transport safety, environmental protection, food and feed safety, animal health and well-being, public health, consumer protection, protection of privacy and personal data,
- serious breaches of Atrium Ljungberg’s Groupwide policies, or
- other irregularities that are against the law or that relate to the vital interests of Atrium Ljungberg or the life and health of individuals.

Although there are no restrictions on who may submit a report, we ask you to consider whether your report meets the conditions set out above. The person who is the subject of the report may be informed that a report has been submitted and that their personal data is being processed in the Whistleblowing Channel. Your identity will be kept strictly confidential from the person who is the subject of the report.

### **Where should you report other irregularities?**

Any other irregularities that are not in the public interest, for example, disputes, errors, complaints, some types of person-related crime, personal circumstances at work and dissatisfaction with pay, should not be reported through the Whistleblowing Channel. These matters must firstly be reported to your line manager or your manager's line manager; or as described in Atrium Ljungberg's other policies, guidelines and routines.

### **Who can report?**

The Whistleblowing Channel can be used by:

- employees at Atrium Ljungberg,
- people who apply for or look for work at Atrium Ljungberg,
- people who apply for or carry out voluntary work at Atrium Ljungberg,
- people who apply for or carry out an internship at Atrium Ljungberg,
- people who are available to carry out or who carry out work under the control and management of Atrium Ljungberg (for example, hired consultants),
- people who are self-employed and who apply for or carry out work at Atrium Ljungberg,
- people who are members of Atrium Ljungberg's administrative, management or supervisory bodies,
- shareholders who are available to be active or who are active in Atrium Ljungberg,
- people who have belonged to any of the categories of people above and who have received or obtained the information while they were at Atrium Ljungberg, and
- customers and suppliers of Atrium Ljungberg.

### **Reporting through the Whistleblowing Channel**

The Whistleblowing Channel is managed by an external and independent company in order to protect the anonymity of the whistleblower. The Whistleblowing Channel is encrypted and password-protected. The whistleblower never has to disclose their identity if they do not want to.

- Although a whistleblower does not need to have evidence to report their suspicions, no accusations may be made with malicious intent or with the knowledge that the accusation is false.
- It is important for the whistleblower to describe all the facts in the case, including anything that they do not think is very important.
- The whistleblower is encouraged to make a detailed statement and attach everything that may be relevant.

The report is submitted in writing through the website [wb.2secure.se](http://wb.2secure.se) or verbally by phone on 0771-77 99 77. You can choose to remain anonymous whichever reporting method you use for the Whistleblowing Channel. If you would like to make the report at an in-person meeting, you can request this by registering a report on the website [wb.2secure.se](http://wb.2secure.se). The in-person meeting will be held by agreement either with a representative from Atrium Ljungberg or with Atrium Ljungberg's provider of whistleblowing services, 2Secure.

When you register a new report at [wb.2secure.se](http://wb.2secure.se), you must state the company-specific code `pkt762` to identify that the report is being made for Atrium Ljungberg. On the website, you will be asked to answer a number of questions about the matter to which the report relates. You can remain anonymous and will be assigned a unique case number and password, which must be saved so that you can actively log onto the website [wb.2secure.se](http://wb.2secure.se), receive feedback, monitor the report and communicate with the case officer at 2Secure.

Anyone from the categories of people set out under the heading “Who can report?” above who submits a report through the Whistleblowing Channel is entitled to protection in accordance with the Protection of Persons Reporting Irregularities Act (2021:890) (Whistleblowing Act), except for Atrium Ljungberg’s customers and suppliers. This protection basically means that Atrium Ljungberg may not prevent or try to obstruct this kind of reporting. Similarly, if the report is made in good faith, i.e. with good intentions and the belief that what is being reported is true, Atrium Ljungberg may not take any form of retaliation (i.e. give any form of punishment) against the whistleblower, irrespective of the result of the investigation. This prohibition against retaliation also covers people who have assisted with the report in a work-related context (e.g. an elected representative or safety officer); someone who has any other connection to the whistleblower (e.g. colleagues and relatives); and people who are connected to any legal entities (e.g. companies) that the whistleblower owns or works for.

In cases where duty of confidentiality is breached in reporting, whistleblowers are protected through discharge from liability, provided that there were reasonable grounds to believe that reporting of the information was necessary to reveal the misconduct. Discharge from liability also applies when violation of provisions pertain to the collection of information, provided that the whistleblower at the time of obtaining the information, had reasonable grounds to believe that this collection was necessary to reveal misconduct. Discharge from liability under this policy does not, however, apply in the breach of confidentiality according to the Defence Inventions Act (1971:1078) or deliberate breach of such duty of confidentiality that, according to the Public Access to Information and Secrecy Act (2009:400), restricts the right to communicate and make public information under freedom of the press or freedom of expression. Discharge from liability and protection against retaliation does not apply if the whistleblower commits a crime by reporting or obtaining the information.

When Atrium Ljungberg’s customers and suppliers report through the Whistleblowing Channel, they are not covered by the protection set out in the Whistleblowing Act. However, Atrium Ljungberg will also ensure that Atrium Ljungberg’s customers and suppliers are given a level of protection that is equivalent to the one described above and in the Whistleblowing Act, provided that the report has been submitted through the Whistleblowing Channel in accordance with this policy.

### **Processing and investigating a report made through the Whistleblowing Channel**

Atrium Ljungberg works with 2Secure, an external and independent company, for whistleblowing cases. All reports are received and processed initially by 2Secure, which has been hired as an external party to evaluate the reports at the first stage of the process. They have extensive experience of investigating these cases and have global capabilities if required. 2Secure works and investigates in consultation with Atrium Ljungberg and when appropriate, the report is submitted to specially appointed people at Atrium Ljungberg for further processing. These specially appointed people are Atrium Ljungberg’s Whistleblowing Committee. If any of them are the subject of the report, they will not be involved in handling the case. All assessments and decisions on measures are made by Atrium Ljungberg’s Whistleblowing Committee.

Investigations will be carried out as quickly as possible and in a confidential, fair and impartial way. If a report is investigated further and it is considered necessary, the information in the report may be shared with other people, inside or outside Sweden, in order to investigate the report or to file a police report.

Written reports and documentation from verbal reports are stored and destroyed in accordance with the relevant legislation. Personal data shall not, however, be processed longer than 2 years after closure of the matter.

### **Reporting through external whistleblowing channels**

As well as reporting through the Whistleblowing Channel, you can report externally to a competent authority within a specific area of responsibility or to one of the EU institutions, bodies and agencies. If you report externally, you are still entitled to protection under the Whistleblowing Act. The following authorities have been appointed as competent authorities and have set up external reporting channels: Swedish Work Environment Authority, Swedish National Board of Housing, Building and Planning, National Electrical Safety Board, Swedish Economic Crime Authority, Swedish Estate Agents Inspectorate, Financial Supervisory Authority, Public Health Agency of Sweden, Swedish Agency for Marine and Water Management, Swedish Authority for Privacy Protection, National Inspectorate of Strategic Products, Health and Social Care Inspectorate, Swedish Chemicals Agency, Swedish Consumer Agency, Swedish Competition Authority, Swedish Food Agency, Swedish Medical Products Agency, County Administrative Boards, Swedish Civil Contingencies Agency, Swedish Environmental Protection Agency, Swedish Post and Telecom Authority, Government Offices of Sweden, Swedish Inspectorate of Auditors, Swedish Tax Agency, Swedish Forest Agency, Swedish Gambling Authority, Swedish Energy Agency, Swedish Board of Agriculture, Swedish Board for Accreditation and Conformity Assessment, Swedish Radiation Safety Authority and Swedish Transport Agency.

### **Statutory whistleblower protection**

The Whistleblowing Act gives you, as a whistleblower, protection under certain conditions. In addition to the ability to report suspected irregularities in accordance with Whistleblowing Act, there is also a right to freedom of disclosure and acquisition in accordance with the Swedish Freedom of the Press Act and the Swedish Fundamental Law on Freedom of Expression. This means that it is possible for an employee (with certain exceptions) in both the private and public sectors to submit with impunity otherwise confidential information for publication to mass media covered by the Swedish Freedom of the Press Act and the Swedish Fundamental Law on Freedom of Expression.