

Whistle-blower policy

Introduction

Wihlborgs' operations must be characterised by openness, transparency and honesty. Customers, colleagues and other stakeholders must be able to have faith in us. The foundation of this is that employees and suppliers follow our ethical guidelines, the Code of Conduct for suppliers and, of course, relevant laws and regulations.

Anyone who suspects a breach of our ethical guidelines, Code of Conduct or other improprieties in our operations should be able to safely and easily report their suspicions.

Suspicions of this nature should ideally be reported to your immediate supervisor or HR Director. Suppliers should first contact their responsible procurer at Wihlborgs or the Procurement Director. Wihlborgs' Director of Sustainable Business or CEO can also be contacted.

If reporting to the above individuals would be inappropriate, suspected breaches of the ethical guidelines or Code of Conduct can be reported anonymously through our whistle-blower service, which is administered by an external party and available on Wihlborgs' website.

Reporting through the whistle-blower function

The whistle-blower function is open for everyone who has a credible suspicion about serious improprieties in Wihlborgs' operations.

Serious improprieties refers to financial crimes like bribes, theft, fraud and fraudulent accounting as well as other serious breaches of Wihlborgs' ethical guidelines or Code of Conduct for suppliers, including events that pertain to individuals' life and health or damage to the environment.

Do not report anything through the whistle-blower function except serious improprieties. If such an issue is reported through the whistle-blower function, it will be treated as an unqualified submission and no measures will be taken.

A case filed in the whistle-blower function should contain as detailed and objective a description of the matter as possible, including information about what the case is about, who is involved, where and when the incident happened and whether it is an ongoing or recurring problem. Attach documentation to support the case, if possible. No evidence is required to make a report, but intentionally abusive or knowingly false reports are not permitted.

Case management

Cases filed through the whistle-blower function are managed by a limited number of people who are subject to strict a non-disclosure policy. This includes people at the external party who administer the service and members of Wihlborgs' whistle-blower committee.

Whistle-blower committee

The whistle-blower committee is an internal committee tasked with managing and making decisions regarding cases filed through the whistle-blower function. The committee consists of the Wihlborgs CEO, CFO and the Director of Sustainable Business (who is also the contact person and responsible for convening meetings).

The whistle-blower committee is tasked with evaluating incoming cases and deciding on how they are to be processed. A case can need further investigation, in which case the committee decides whether the investigation will be carried out by Wihlborgs employees and/or an external party.

If the case pertains to someone in the whistle-blower committee, an alternative committee will be formed that does not include them.

Case management

A case is to be managed respectfully, carefully, with confidentiality and with respect to the privacy of all of the individuals involved, with consideration given to the GDPR and other applicable legislation.

The external party that administers the whistle-blower function immediately reports all cases to the whistle-blower committee's contact person, including an assessment of whether or not the incoming case pertains to serious improprieties.

Wihlborgs' whistle-blower committee determines whether a case is a qualified whistle-blower matter and decides if and how an investigation is to be carried out. No later than three weeks after the investigation is concluded the case is removed from the external whistle-blower function.

Measures to protect reporting individuals

Cases filed in the whistle-blower can be made openly or anonymously, or anonymously in relation to Wihlborgs but open in relation to the external party administering the whistle-blower function.

If someone chooses to file a case openly, their information will be kept undisclosed and managed with as much confidentiality as legally possible. Cases that lead to a filing a police report or another legal measure, however, might require personal data. In this case, the person filing the case will be informed.

Individuals who file a case will not, as a result of filing, suffer any negative consequences in terms of work tasks, employment terms or their work situation in general.