

Dokumentets namn: Whistle-blower policy	Ansvarig: HR chef	Senast reviderad: 2026-08-18	Sida: 1 av (2)
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Whistle-blower policy

Wihlborgs' operations must be characterised by openness, transparency and honesty. Customers, colleagues and other stakeholders must be able to have confidence in us. The foundation of this is that employees and suppliers comply with their respective Codes of Conduct – for employees and suppliers – as well as applicable laws and regulations. Anyone who suspects any form of breach of our Code of Conduct or other improprieties in our operations should be able to safely and easily report their suspicions. Such suspicions should ideally be reported to the immediate supervisor or HR Director. Suppliers should first contact the relevant Wihlborgs contact or the Procurement Director. Wihlborgs' CEO can also be contacted. Suspected breaches can also be reported anonymously through our whistle-blower service. The service is administered by an external party and is available via Wihlborgs' website. All reports received will be subject to an initial assessment to determine whether the matter can be handled within the whistle-blower function in accordance with applicable legislation. For employees, the Swedish Whistleblower Act applies, while other reports, for example from suppliers, are handled in accordance with applicable frameworks such as the Code of Conduct for Suppliers.

Reporting through the whistle-blower function

The whistle-blower function is open to anyone who has a credible suspicion of serious improprieties in Wihlborgs' operations. Serious improprieties include financial crimes such as bribery, theft, fraud and fraudulent accounting, as well as other serious breaches of Wihlborgs' Code of Conduct or Code of Conduct for Suppliers, including events concerning individuals' life and health or damage to the environment. Matters that do not constitute serious improprieties should not be reported through the whistle-blower function. If such a matter is reported through the whistle-blower function, it will be treated as an unqualified report and an assessment will be made as to how any further investigation should be conducted. A report filed through the whistle-blower function should contain as detailed and objective a description of the matter as possible, including information about what the report concerns, who is involved, where and when the incident occurred, and whether it is an ongoing or recurring problem. Where possible, documentation supporting the report should be attached. No evidence is required to make a report, but no allegation may be made with malicious intent or with the knowledge that the allegation is false.

Management of reports

Reports submitted through the whistle-blower function are handled by a limited number of people who are subject to strict confidentiality obligations. This includes individuals at the external party administering 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 reports submitted through the whistle-blower function. The committee consists of Wihlborgs' CEO, CFO and HR Director, who also serves as the contact person and convenes the committee.

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The whistle-blower committee is tasked with assessing incoming reports and deciding how they are to be handled. A report may require further investigation, in which case the committee decides whether the investigation is to be carried out by Wihlborgs employees and/or an external party. If a report concerns a member of the whistle-blower committee, an alternative committee will be formed without the individual concerned.

Case management procedure

A report is to be handled respectfully, carefully and confidentially, with due regard for the privacy of all individuals involved and in accordance with the General Data Protection Regulation (GDPR) and other applicable legislation. The external party administering the whistle-blower function reports all submissions without undue delay to the whistle-blower committee's contact person, including an assessment of whether or not the incoming report concerns serious improprieties. Wihlborgs' whistle-blower committee determines whether a report constitutes a qualified whistle-blower matter and decides whether and how an investigation is to be carried out. No later than three weeks after the investigation has been concluded, the case will be removed from the external whistle-blower function.

Measures to protect reporting individuals

Reports submitted through the whistle-blower function can be made openly or entirely anonymously. If an individual chooses to disclose their identity when filing a report, their information will be handled confidentially and kept undisclosed to the greatest extent legally possible. If a report results in a police report or other legal action, personal data may need to be disclosed. In such cases, the reporting individual will be informed. Individuals who file a report will not, as a result of doing so, suffer any negative consequences in relation to their work tasks, terms of employment or working situation in general.