



Catella Group Whistleblowing Policy

Catella AB

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Responsible:	Mathias de Maré, Head of Group HR, mathias.demare@catella.se
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Revisions

Revisions can only be made with approval from the responsible and should be made using the Track Changes function in word. All versions should be saved twice;

- Track Changes compared to the previous version
- Final version excluding Track Changes

Date	Version, changes made and name of person who made them
30 May 2016	Version 1.0, Created policy, Johan Nordenfalk
7 September 2016	Version 1.1, Added company code for IPM, Niklas Bommelin
26 May 2020	Version 1.1, Change responsible, Mathias de Maré
25 May 2021	Version 1.2, Change responsible, Mathias de Maré
24 February 2022	Version 2.0, updated policy following new legislation, Mathias de Maré, Head of Group HR, mathias.demare@catella.se

Contact Persons

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Table of Contents

Whistleblowing Policy.....	4
1. What can be reported?.....	4
2. Who can report?	5
3. How is a report filed?	5
4. Who will receive the report?	7
5. Feedback	7

Whistleblowing Policy

Catella wants to encourage a culture of openness where we look after each other's well-being and the interest of Catella Group. Integrity, transparency, and openness are of vital importance to us. Most of all, it is important to create an environment where everyone feels at ease with and reassured that they can lift issues of concern without fear of reprisals, either directly with their local management or by the means provided in this whistleblowing policy (the "Whistleblowing Policy").

The objective of this Whistleblowing Policy is to set out the main principles and minimum standards for the whistleblowing procedures within Catella Group. This Whistleblowing Policy is to be considered a complement to applicable law. Because applicable laws differ in the countries where Catella Group /alt. the Group operates, additional local policies may need to be issued by individual entities that deviate from this Whistleblowing Policy.

A report filed in accordance with this Whistleblowing Policy or applicable law, will be handled effectively and the reporting person will not suffer retaliation. Catella Group will always take all reasonable measures to assure confidentiality and to safeguard the reporting individual.

1. What can be reported?

Information, that has been acquired in a work-related context, regarding:

- actual or potential breaches¹, which have occurred or are very likely to occur in the organization, as well as attempts to conceal such breaches; or
- irregularities in the Catella organization of which the disclosure is of public interest.

Such information may include, but is not limited to, financial crime such as corruption and bribery, conflict of interest, security failings, endangerment of employee lives as well as environmental crimes or offences. You will not be required to have evidence for your suspicions, but no accusations may be made with malicious intent or in the knowledge that the accusation is false.

If the information does not fall within the scope above but concerns complaints, disagreements, disputes, discrimination, harassment or employee dissatisfaction, it shall be reported via the Catella Group Ethics Hotline instead. Please refer to the

¹ As defined in the directive (EU) 2019/1937 of the European parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and local laws and regulations (the "Whistleblower Directive").

Catella Group HR Policy for further instructions on how to report via the Catella Group Ethics Hotline.

When in doubt, please consult your local management and/or submit an internal report (which may be anonymous) in accordance with the instructions below.

2. Who can report?

Any individual who is a current or previous employee, consultant, operative shareholder, member of the administrative, management or supervisory body, volunteer, trainee, person working under the supervision and direction of a contractor, subcontractor and supplier of any Catella Group company or any such individual whose work-based relationship is yet to begin, and information on an actual or potential breach has been acquired during the recruitment process or other pre-contractual negotiations may file a report in accordance with the instructions below.

3. How is a report filed?

Reports may be filed using the options below. An individual is encouraged to file a report, which may be anonymous, through internal reporting channels (Option 1 and 2). Reporting through external reporting channels (Option 3) can be used if the individual considers that there is risk of retaliation even if reporting anonymously, and where the information in the report cannot be addressed effectively internally. Public disclosure (Option 4) should only be used as a last resort.

- **Option 1 - internal reporting via local manager and/or Catella Group HR**

Reports can be filed directly to your local management and/or the Catella Group HR using your preferred means of communication. Your report will be forwarded to the Catella Whistleblower Committee and will be treated confidentially.

If you do not feel comfortable with or, for whatever reason, do not wish to file your report through Option 1, you are encouraged to file a report in accordance with Option 2 below.

- **Option 2 - internal reporting via 2Secure**

To guarantee anonymity, a reporting tool is provided from an independent, external agent (2Secure). The reporting channel is encrypted, and password protected. You will not be required to state your identity if you do not wish to do so.

Reports can be filed:

- in writing via [2Secure's website](https://wb.2secure.se) (wb.2secure.se);

- by phone (+46 (0) 77-177 99 77); or
- by requesting an in-person meeting, either with a Catella Group representative or a representative from 2Secure, which can be done via [2Secure's website](https://wb.2secure.se) (wb.2secure.se) or by phone (+46 (0) 77-177 99 77).

When filing a report on the website, you must state the company-specific code **fgo629**² for the system to recognize that the report is filed in relation to the Catella Group. On the website, you will be asked to answer a number of questions about the matter to which the report relates. It is important that you describe all the facts in the report, including any circumstances that are believed to be less important. Statements should be carefully considered and all documentation that may be relevant should be attached. You will be assigned a unique case number and password, which we encourage you to save, in order to monitor your report and communicate with 2Secure.

After your report has been registered, it is processed by experienced case officers at 2Secure, who will contact the Catella Groups' primary contact person based on a predetermined contact list with several names. If the primary contact person is the subject of the report, another person on the contact list will be informed.

- **Option 3 (external reporting to authorities)**

You may be able to file your report externally to a competent authority within a specific area of responsibility in your country or to a relevant EU institution, body and agency. You may file a report to other authorities under applicable law. Please consult your local management, the Catella Group HR or local laws and regulations directly, whichever you feel the most comfortable with, for more information on how to file an external report.

- **Option 4 (public disclosure)**

Provided that you have exhausted the options available to you under applicable law,³ you may, as a last resort, report through public disclosure in accordance with applicable law. Please note that only very serious matters may be reported using this option 4. Please consult your local management, the Catella Group HR or local laws and regulations directly, whichever you feel the most comfortable with, for more information on how to assess whether or not you can make a public disclosure. This Whistleblowing Policy does not limit any rights under specific national provisions relating to freedom of expression and information.

² Please note that the code contains three letters followed by three numbers.

³ I.e. reported internally (Option 1 and 2) and/or externally (Option 3).

4. Who will receive the report?

All reports filed via local management or the Catella Group HR (Option 1) will be received and handled by the Catella Group Whistleblowing Committee. All reports filed via 2Secure (Option 2) will be received and handled by case officers at 2Secure. 2Secure works in consultation with the Catella Group Whistleblowing Committee. All assessments and decisions on measures are ultimately made by the Catella Group Whistleblowing Committee. Regardless of how you choose to file your report, Catella Group will always take all reasonable measures to assure confidentiality and to safeguard the reporting individual.

5. Feedback

Rest assured that all reports will be investigated promptly. You will receive a confirmation within seven days and formal feedback and follow-up no later than three months after receiving such confirmation.