

# Catella Group Whistleblowing Policy

## 1. Introduction

This Catella Group Whistleblowing Policy (the “**Policy**”) applies to all subsidiaries and affiliated companies of Catella AB (the “**Catella Group**”). This Policy is prepared by the Executive Management Group and approved by the Board. Deviations from this Policy may only be made if prescribed by local laws and regulations. Wherever local regulations or applicable regulatory requirements are stricter than the requirements set out in this Policy, the stricter standard shall be applied. Any deviation shall be reported to the CLO.

### 1.1. Objective

According to the Whistleblower Directive<sup>1</sup> and its subsequent implementation in the members states, entities with 50 or more employees are required to appoint independent and autonomous individuals or entities authorised to maintain whistleblower channels, ensure feedback, and take action in whistleblower cases on behalf of the organisation. Enterprises with 50 – 250 employees may share reporting channels and procedures. The objective of this Policy is to set out the main principles and minimum standards for the whistleblowing procedures within Catella Group, to ensure sufficient reporting channels and whistleblower protection regardless of whether the individual Catella Group entity is required to have such protection and procedures in place.

## 2. Purpose

The Catella Group 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 Policy.

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

## 3. What can be reported?

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

- actual or potential breaches<sup>2</sup>, which have occurred or are very likely to occur in the organisation, as well as attempts to conceal such breaches;

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<sup>1</sup> 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**”).

<sup>2</sup> 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**”).

- irregularities in the Catella organisation of which the disclosure is of public interest<sup>3</sup>; or
- any other matter that qualifies as a whistleblowing matter under the local implementation of the Whistleblower Protection Directive in the relevant jurisdiction.

Such information may include, but is not limited to, financial crime such as corruption and bribery, conflicts of interest, systematic regulatory breaches, misuse of public funds, serious public safety risks, crimes against humanity, , 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 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.

#### 4. 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 entity or any such individual whose work-based relationship is yet to begin,<sup>4</sup> , or any other person who is entitled to whistleblower protection under applicable law implementing the Whistleblower Directive, may file a report in accordance with the instructions below.

#### 5. 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 compliance function, local management and/or the CHRO**

Reports can be filed directly to your local compliance function, local management and/or the CHRO 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.

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<sup>3</sup> As defined in the Swedish Whistleblower Protection Act (*Sw. lag (2021:890) om skydd för personer som rapporterar missförhållanden*).

<sup>4</sup> Provided that the information was acquired during the recruitment process or other pre-contractual negotiations.

- **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 (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 (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**<sup>5</sup> for the system to recognise 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.

When reporting orally, you have the right to control and correct potential errors in your report. As you report a case by phone or in an in-person meeting you will receive login information to follow your case on wb.2secure.se. If you wish to control and possibly correct your report after registration, this can be requested through the web portal. You can also choose to sign the protocol of your report by requesting this in the web portal. An administrator from 2Secure will coordinate this. If you choose to sign the protocol from your registration, this means that 2Secure becomes aware of your name / identity. 2Secure protects your anonymity and will not disclose this information to the Catella Group. You can thus, even if you wish to sign the protocol from your registration, remain anonymous to Catella.

- **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 compliance function, local management, the CHRO or local law and regulations directly, whichever you feel the most

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<sup>5</sup> Please note that the code contains three letters followed by three numbers.



comfortable with, for more information on how to file an external report. Information about external whistleblowing channels is available through the competent authority in each jurisdiction.

• **Option 4 (public disclosure)**

Provided that you have exhausted the options available to you under applicable law,<sup>6</sup> 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 compliance function, local management, the CHRO or applicable law 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 Policy does not limit any rights under specific national provisions relating to freedom of expression and information.

**6. Who will receive the report?**

All reports filed via the local compliance function, the local management or the CHRO (Option 1) will be received and handled directly by the Catella Group Whistleblowing Committee and local representatives, as applicable. 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 and Catella Group local entity representatives, as applicable. All assessments and decisions on measures are ultimately made by the Catella Group Whistleblowing Committee and Catella Group local entity representatives, as applicable. Regardless of how you choose to file your report, the Catella Group will always take all reasonable measures to assure confidentiality and to safeguard the reporting individual. The Board has established rules of procedure for the Whistleblowing Committee to govern the work of the committee in more detail.

**7. 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.

Contact person(s):

CLO

# Revisions

DATE:	VERSION, CHANGES MADE AND NAME OF PERSON WHO MADE THEM
2016-05-30	Version 1.0, Created policy, Johan Nordenfalk
2016-09-07	Version 1.1, Added company code for IPM, Niklas Bommelin

<sup>6</sup>i.e. reported internally (Option 1 and 2) and/or externally (Option 3).



2020-05-26	Version 1.1, Change responsible, Head of Group HR, Mathias de Maré
2021-05-25	Version 1.2, Change responsible, Head of Group HR, Mathias de Maré
2022-02-24	Version 2.0, updated policy following new legislation, Head of Group HR, Mathias de Maré
2023-05-10	Version 2.1, updates following new legislation, reference to local instruction on external reporting channels, Head of Group Legal, Johanna Björnemyr
2024-05-22	Version 2.1, no updates, Head of Group Legal, Johanna Björnemyr
2025-05-20	Version 2.1, no updates, Group CLO, Johanna Björnemyr
2026-05-12	Version 2.2, updates to enable implementation of the group whistleblowing policy in all Catella Group jurisdictions, clarifications and editorial amendments, CLO, Johanna Björnemyr