

# Whistleblower Policy

<b>Scope</b>	Employees and hired consultants within FM Mattsson Group, Business partners and all other stakeholders
<b>Approver</b>	Group CEO and board of the directors
<b>Revision of policy</b>	Yearly
<b>Responsible creator</b>	HR Manager
<b>Responsible for content</b>	HR Manager

## Purpose

FM Mattsson AB and its subsidiaries ("FM Mattsson Group") strive to run the company in a sustainable way and are committed to a high standard of openness, honesty and accountability. It is therefore important that misconduct that can harm the business or our employees is identified and investigated as early as possible. The purpose of this Whistleblower Policy is to encourage employees and other stakeholders to report on suspected misconduct without any risk of retaliation, as well as to ensure an appropriate investigation process. This policy applies to the entire FM Mattsson Group.

## Definitions

### *Whistleblowing*

Whistleblowing means that a person with insight into the company is drawing the management's attention to potentially illegal and/or unethical practices, also known as wrongdoings.

### *Wrongdoing*

Wrongdoing that is encouraged to be reported according to the whistleblower process includes any unlawful or illegal behavior or other serious improprieties related to:

- Accounting, internal accounting controls and auditing matters
- Bribery, banking and financial crime
- Other serious improprieties concerning FM Mattsson Group vital interests
- An individual's life or health, including deficiencies regarding the safety of the workplace, severe forms of discrimination and harassment and significant environmental crimes
- Failure to rectify or take reasonable steps to report a matter likely to cause a significant and avoidable cost or loss to FM Mattsson Group

This is not an exhaustive list but rather examples of the kind of conduct, which might be considered wrongdoings.

## Protection

FM Mattsson Group will protect employees, who disclose information or raise concerns in good faith, from disciplinary actions. A person who blows the whistle does not need to have firm evidence for expressing a suspicion. However, it is important that all employees who make

complaints are sincere. Deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing service is a serious disciplinary offence.

We encourage anybody who shares a concern to be open with their identity. All messages received will be handled confidentially.

FM Mattsson Group respects the anonymity and confidentiality during any whistleblowing process and for those wishing to remain anonymous, FM Mattsson Group also offers a channel for anonymous reporting.

Anonymous whistleblowing can be difficult to follow up and can complicate the process and investigation. The whistleblowing team will however, accept that anonymity is an option and will do their utmost in the case.

## **Process**

### *Contact persons*

*Internal:* Anyone with a complaint or concern should contact his or her manager or the person in charge of the function in the first instance. The manager will decide if the issue needs to be escalated based on the seriousness and sensitivity of the issues involved and the person suspected of wrongdoing.

If for any reason you do not feel comfortable speaking with your manager, if they are involved in the incident or are otherwise biased, the incident should be reported to the manager's manager, a representative from HR or the sustainability function.

*External:* Any external stakeholders, business partners or others who may have a complaint or concern can use the whistleblowing function to report.

Employees who are made aware of external stakeholders or business partners that have a complaint or concerns should encourage them to report through the whistleblower function.

## **Web-based channel for reporting**

We also offer a web-based channel for reporting. Reporting via this channel can be done anonymously. Access to messages received through the whistleblower communication channel is restricted to the appointed individuals in the whistleblowing team. When needed, individuals who can add expertise may be included in the whistleblowing case.

The Whistleblower group are represented by: Group CEO, Group CFO and HR manager for the parent company.

## **Response**

The Whistleblower group will, upon receipt and registration of a report of a wrongdoing, evaluate the report and determine the next steps. They may decide not to investigate a report, for example if (i) the information in the report is not relevant, (ii) there is insufficient information and/or evidence for an adequate investigation and no possibility of obtaining further information and/or evidence, or (iii) it can be established that the report has been made in bad faith. If the Whistleblower group finds that the report is unfounded and shall not be further investigated, the report shall be deleted immediately.

In a situation where the raised concern involves a person in the whistleblower group and it's not appropriate or comfortable to alert through the whistleblower channel, contact the other two in the Whistleblower group.

If this situation should occur the inquiry and investigation will be performed by the other two persons in the team.

All whistleblowing communication and investigation are handled confidentially by the parties

involved.

Depending on the nature of the matter it will either be investigated internally or be handed over to the police or another external independent investigator.

The responsible manager or someone in the whistleblowing team will respond to the whistleblower within 10 days, with a response including the following:

- Confirm that the concern has been received,
- Indicating how the matter will be handled
- An estimate of the time frame
- Information of planned action, whether an initial inquiry and/or further investigations will be performed, and if not, why.

NOTE: In order to receive confirmation the whistleblower must save the report link and password.

Concerns will be investigated, anonymously or not, within a reasonable time. However, the seriousness and complexity of a complaint may impact the time taken to investigate the matter.

FM Mattsson Group does not tolerate any attempt to apply negative discrimination against an employee that has reported a genuine concern about a potential wrongdoing. All negative discrimination will be dealt with immediately with disciplinary consequences.

### **Protection of personal data**

The rights of the individuals specified in a whistleblower message are subject to the relevant data protection laws. Personal data included in whistleblowing messages and investigation documentation is deleted when the investigation is complete, with the exception of when personal data must be maintained according to other applicable laws.

## KPIs related to Whistleblower policy

Responding to Whistleblowing reports	Scope: Employees Consultants Board members Society Customers Suppliers	Target: To ensure that 100% of incoming whistleblowing are handled and addressed within 10 days from the time they are reported.  We measure how many whistleblowing reports have been received and handled.
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## Responsibility distribution, monitoring, and follow-up

FM Mattsson Group	<ul style="list-style-type: none"> <li>Owner of Group policies.</li> <li>Follow-up of KPIs at the group-wide level</li> </ul>
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Employees	<ul style="list-style-type: none"> <li>Anyone with a complaint or concern should contact his or her manager or the person in charge of the function</li> </ul>
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Manager	<ul style="list-style-type: none"> <li>Ensure that employees have access to information and are aware of the procedures in the area, as well as follow up on situations where we do not act according to our policy.</li> <li>Lead by example and act in accordance with this policy.</li> <li>Handle any whistleblowing cases according to this policy.</li> </ul>
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External resources	<ul style="list-style-type: none"> <li>Independent resource that can be engaged as needed. Depending on the specific situation, different expert competencies can be involved.</li> </ul>
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## Accessibility

Internal	Employees Board of directors Hired consultants	Intranet Group website and all company websites
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External	Customers Suppliers Investors Society	Group website and all company websites
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