



**GUIDELINES FOR WHISTLEBLOWING CASES IN  
NYFOSA AB, reg. no. 559131-0833 (the "Company")**

**1 INTRODUCTION AND PURPOSE**

- 1.1 The Company will always operate according to ethical guidelines and sound business principles and in compliance with applicable laws and regulations. However, irregularities can occur in all types of companies and the Company encourages everyone working for the Company to report suspected irregularities that are discovered in the business. To enable reporting by employees and others working for the Company, there is an internal reporting channel and procedures for the Company to receive and handle reports of suspected irregularities.
- 1.2 The purpose of these guidelines is to describe the Company's internal reporting channel and procedures for reporting and following up suspected irregularities.

**2 THE COMPANY'S INTERNAL REPORTING CHANNEL**

**2.1 Who can report?**

The Company's internal reporting channel and procedures for reporting and follow-up apply to everyone who works for the Company, which means that, amongst other, employees, interns, temporary agency workers, consultants and others who work for the Company can use the internal reporting channel. The Company also encourages others who come into contact with the Company in a work-related context, such as business partners, tenants and suppliers, to use the internal reporting channel in the event of suspected irregularities in the Company's business.

**2.2 What can be reported?**

- 2.2.1 The internal reporting channel is intended to be used for the reporting of suspected irregularities that have been discovered in a work-related context at the Company and that relate to irregularities for which there is a public interest in their disclosure or that otherwise relate to breaches of Union law. Examples include, but are not limited to, irregularities relating to breaches of the Company's Code of Ethics, fraud, corruption, bribery, accounting offences, breaches of data protection regulations, safety risks to employees, the environment or others, and other illegal activities.
- 2.2.2 The internal reporting channel is not intended to be used for reporting grievances that only concern one's own working and employment conditions at the Company, and such grievances should instead be dealt with within the framework of the Company's regular reporting channels, with reporting directly to the immediate manager or HR. Examples include work environment issues, co-operation difficulties, bullying, harassment and discrimination. However, in the case of very serious and/or systematic forms of, for example, harassment or discrimination, reporting can be done through the internal reporting channel.

## **2.3 How is the reporting done?**

- 2.3.1 Reporting in the internal reporting channel is done on the following website: <https://report.whistleb.com/en/nyfosa>.
- 2.3.2 Reports may be made in writing or orally. Upon request, reporting may also take place at a face-to-face meeting organised within a reasonable time after the request. Oral reports will be documented by means of minutes or, with the consent of the reporting person, by a recording of the report. If the oral report is made by means other than a face-to-face meeting, the report may also be documented by a transcript. The reporting person will have the opportunity to review, adjust and approve the minutes or transcript.
- 2.3.3 Written reports, minutes, transcripts and/or recordings will be retained by the Company but for no longer than necessary and will be deleted no later than two years after completion of the follow-up of the report.
- 2.3.4 The internal reporting channel should be used as a starting point for all reports of suspected irregularities covered by these guidelines. When reporting through direct contacts with, for example, supervisors, managers or HR, the reporting person should be encouraged to use the internal reporting channel and/or the report should be forwarded to the Investigators (see below) in order for the report to be entered into the internal reporting channel and handled according to these guidelines.

## **2.4 Investigators**

- 2.4.1 Reports in the internal reporting channel will be received by and accessible only to a primary and/or secondary investigator appointed by the Company to manage the internal reporting channel (collectively the "**Investigators**"). The Investigators shall be independent and autonomous and tasked with receiving reports, communicating with the reporting person, following up on what is reported and providing follow-up feedback to the reporting person. The Investigators currently consist of Board of Directors Member Per Lindblad (primary investigator) and the Company's General Counsel (secondary investigator).
- 2.4.2 In the event of a conflict of interest resulting from the fact that an Investigator is affected by or involved in the report, he/she shall not be involved in the handling of the report.

## **2.5 Procedures for receiving, following-up and providing feedback**

- 2.5.1 When reporting in the internal reporting channel, the reporting person receives a password and case number assigned to the report, which can be used to follow up on the report. Within seven days of receiving the report, the reporting person also receives an acknowledgement of receipt of the report, except where the reporting person has declined such acknowledgement or there is reason to believe that such acknowledgement would reveal the identity of the reporting person.
- 2.5.2 The Investigators will review and follow up on all reports and, after an initial review, may ask the reporting person to provide additional information about what has happened. Following an initial review and investigation, the Investigators will decide whether further investigation is appropriate and, if so, what form that further investigation should take. Where deemed appropriate, the initial and further investigation will be supported by internal and/or external expertise. However, no person concerned by or involved in the report may participate in the review and investigation of the report. The Investigators will promptly inform the Chairman

of the Board of Directors of the Company and present their proposal for further investigation and/or action. If the report relates to the Chairman of the Board of Directors, the presentation should instead be made to the Company's Audit Committee.

- 2.5.3 The reporting person shall be provided with feedback on the follow-up of the report, the action taken and the reasons for it within three months of the acknowledgement of receipt of the report or, if no acknowledgement has been provided and it was not due to the reporting person, within three months of receipt of the report.
- 2.5.4 If the Investigators determine that a report does not relate to a whistleblowing case, the reporting person shall be informed accordingly. In such cases, the reported irregularity shall instead be dealt with within the framework of the Company's regular reporting channels.
- 2.5.5 Acknowledgement of receipt of the report, requests for further information, feedback and other communication with the reporting person will be handled through the internal reporting channel.
- 2.5.6 The Investigators report to and inform the Board of Directors of the Company upon completion of the follow-up of a report.

## **2.6 Anonymity and confidentiality**

- 2.6.1 Reports can be submitted anonymously in the internal reporting channel. However, in most cases, the follow-up and possible investigation of a report is facilitated if the reporting person provides their contact details. Therefore, the Company encourages reporting persons to provide their name and contact details when reporting. However, the Company will not attempt to identify a reporting person who has chosen to report anonymously.
- 2.6.2 All reports will be treated as confidential and sensitive. Personal data provided in a report will be accessible only to those who need access to the data and only to the extent that the data is necessary for the follow-up and investigation of the report. The identity of the reporting person is protected by confidentiality obligations and information that may reveal the identity of the reporting person or the identity of any other person included in the report may not be disclosed to unauthorised persons. Where necessary for the follow-up and investigation, information that may reveal the identity of the reporting person or of others included in the report may be shared only with those who need access to the information for the follow-up and investigation. Before sharing information that may reveal the identity of the reporting person with anyone else, the reporting person will be informed of this, except in cases where follow-up and investigation would be jeopardised by providing such information to the reporting person.
- 2.6.3 For more information on the processing of personal data in reports and in the internal reporting channel, please refer to the Company's Privacy Policy.

## **2.7 Prohibition of obstruction and retaliation**

- 2.7.1 The Company will not accept any attempt to obstruct any reporting or to penalise or retaliate against a Reporting Person for reporting genuine suspicions of possible irregularities. It does not matter if the suspicions turn out to be wrong, provided that the reporting person has reported in good faith. Attempts to obstruct or penalise a reporting person will result in the Company taking action, which may include dismissal.

- 2.7.2 The Company endeavours to maintain the highest level of integrity and to always ensure that sufficient resources are devoted to the follow-up and investigation of reports. However, it is important that all reporting persons base their reports on genuine suspicions of possible irregularities. A reporting person who intentionally provides false information or intentionally and maliciously falsely accuses someone else may be subject to action by the Company, which may include dismissal.

### **3 EXTERNAL REPORTING CHANNELS**

- 3.1 The Company encourages employees and others working for the Company to use the internal reporting channel in case of suspected irregularities detected in the Company's business and covered by these guidelines (see section 2.2 above). However, it is possible to choose to report suspected irregularities through external reporting channels established by competent authorities or through external reporting channels established by any of the competent EU institutions, bodies or agencies. Reporting persons are entitled to protection against obstruction and retaliation also when reporting through an external reporting channel provided by a competent party. When reporting through an external reporting channel, the rules and procedures for reporting and follow-up established by the competent party that provides the external reporting channel shall apply.
- 3.2 Information on external reporting channels established by competent authorities in Sweden and the respective areas for which the external reporting channels are intended can be found in the Annex to the from time-to-time applicable Swedish Regulation (2021:949) on the Protection of Persons Reporting Irregularities (Sw. *förordning (2021:949) om skydd för personer som rapporterar om missförhållanden*). The Regulation and the Annex can be accessed via [https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som\\_sfs-2021-949/](https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som_sfs-2021-949/) or via [www.riksdagen.se](http://www.riksdagen.se).

### **4 CONSTITUTIONALLY PROTECTED RIGHTS**

Everyone has the fundamental right to obtain and impart information on any subject for publication in certain media. The scope and meaning of these fundamental rights are set out in the Freedom of the Press Act (Sw. *tryckfrihetsförordningen*) and the Fundamental Law on Freedom of Expression (Sw. *yttrandefrihetsgrundlagen*).

### **5 LEGAL BASIS FOR THE GUIDELINES**

These guidelines are based on the Swedish Act (2021:890) on the Protection of Persons Reporting Irregularities (Sw. *lag (2021:890) om skydd för personer som rapporterar om missförhållanden*).

### **6 APPLICABILITY AND REVISIONS**

These guidelines for the Company's internal reporting channel and procedures for reporting and follow up shall be determined by the Company's Executive Management once a year or more frequently if changes are needed.

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These guidelines were adopted at a meeting of the Executive Management of Nyfosa AB on April 8, 2025