

Company: Berner Industrier AB  
Type of document: Policy  
Document name: Policy för Whistleblower  
Owner: CFO  
Approved by: Group Board  
Valid from: 2024-04-25



### **1. Purpose and scope**

This policy covers the Berner Industrier whistleblowing system and applies to both internal and external reporting. The purpose of the policy is to describe and establish the procedure for employees and business partners to report any suspicions concerning actions that are not in accordance with the company's code of conduct or other policies or applicable laws, or which may endanger human life or health, as well as attempts to cover up such actions.

### **2. Reporting and complaints**

#### *Internal reporting*

Employees who have reasonable grounds to suspect irregularities in Berner Industrier business operations, as described above, are encouraged to report these to their immediate manager or other person in a senior position. The immediate manager or other person in a senior position must deal with the matter and take action on the basis of the report. If the employee feels unable to report the matter as described above, or if the report of irregularity is ignored, the employee can instead pursue the matter through Berner Industrier's whistleblowing system, following the procedure below.

Investigations concerning corruption or bribery and alleged infringements of the Competition law may only be handled by Berner Industrier's audit committee and such complaints or matters must be reported immediately to the chair of the committee.

#### *External reporting*

Business partners who believe that Berner Industrier is not acting in accordance with its Code of Conduct or that other of Berner Industrier's business partners are failing to comply with the terms of the Code of Conduct are encouraged to contact the person responsible for internal control, or to use Berner Industrier's whistleblowing system.

The offence or irregularity does not actually have to have taken place; it is sufficient that the reporter has specific suspicions that they report in good faith.

### **3. Whistleblowing system**

A report made in the whistleblowing system should be as detailed as possible and must contain the following information:

- The type of irregularity that has been observed.
- The person suspected of the irregularity.

The report should be sent to: [whistleblower@bernerindustrier.se](mailto:whistleblower@bernerindustrier.se)

Or alternatively by post to:

*Whistleblower  
Berner Industrier AB  
Birger Jarlsgatan 41A  
SE-111 45 Stockholm*

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The contact details of reporting functions and the whistleblowing function must be available on the websites of Berner Industrier and the respective companies, as well as in this policy document.

Complaints submitted via the whistleblowing function, as above, are received by the chair of Berner Industrier's audit committee. The chair of the audit committee assesses who is to be involved in the investigation. The chair may receive assistance from the other members of the audit committee on decisions of how to handle the investigation of such complaints. Those conducting the investigation must be impartial and independent and must not allow themselves to be influenced nor be involved in any way in the case under investigation. All cases where a representative of Berner Industrier is suspected of a breach of the code of conduct shall be investigated and appropriate investigative measures implemented.

The inquiry must take place promptly, in a fair and impartial manner and respecting all those involved. The legal rights of the person who submitted the complaint and of the persons to be investigated must be upheld.

If, after investigation, the chair of the audit committee finds that irregularities have taken place which should be reported to the Board, a report shall be drawn up and the person involved (except where this is inappropriate) shall be given the opportunity to comment.

The person involved must be notified in order to give them an opportunity to express their views on the matter to which the complaint relates. This shall be done at a time when such notification cannot affect the ability to carry out the investigation. The notification of a complaint to the person involved, i.e. the person about whom the complaint or whistleblower report has been made, shall be provided in accordance with applicable data protection laws.

#### ***4. General principles***

The following general principles apply to all of the above procedures for reporting complaints, irrespective of whether they are reported to a manager or to the whistleblowing function in accordance with the above escalation process:

##### *Anonymity*

Reports shall be submitted anonymously where the law allows, although the Berner Industrier would like, to the greatest possible extent, the person submitting a complaint to also state their name, in order to facilitate the collection and investigation of the facts.

##### *Confidentiality*

All reports, as well as the name of the person who submitted the complaint, shall be handled in the strictest confidence. If the reporter provides their contact details, these shall be used solely in order to contact them in connection with the complaint in question.

##### *Good faith*

The use of the above reporting procedures is optional for the person submitting a complaint and reports must be made in good faith. The information supplied with the complaint must, to the best of the reporter's knowledge, be accurate and as complete as possible.

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### *Repercussions*

Those who call attention to serious deficiencies and report these in good faith do not risk any repercussions. Breaches of the rules and guidelines in the Code of Conduct may lead to repercussions. Where it is established that infringements have been committed deliberately, this may lead to disciplinary measures.

## **5. Supporting document**

Berner Industrier Code of Conduct