

Company: Berner Industrier AB  
Type of document: Policy  
Document name: Policy for Whistleblower  
Owner: CFO  
Approved by: Group Board  
Valid from: 2025-07-17



## 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.

### *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

Berner Industrier has a whistleblower system where employees and other interested parties can anonymously alert the organization to irregularities within the business. The whistleblower system is held by an external party to ensure anonymity and makes it impossible to investigate the identity of the whistleblower. It is not possible to identify the person behind a report and it is therefore not possible to verify whether the person is employed by the Berner Industrier Group. All reported cases will be taken into account.

The system should clarify everyone's responsibility to jointly draw attention to problems and areas where we as an organization or our employees do not comply with current laws, or do not fully live according to our guidelines. The system also becomes a reminder of the organization's responsibility to clarify which rules apply and what is expected of our employees. Overall, the whistleblower system will strengthen a culture where problems are addressed and discussed.

The whistleblower channel is intended for serious violations, such as violations of Swedish or EU legislation and matters that may be considered in the public interest for them to be brought to attention. These are the cases that will be handled in the whistleblower system's defined process. Other cases will be referred to the appropriate party.

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The whistleblower function will be available on the website of Berner Industrier and its subsidiary companies.

It is important to facilitate respondents to provide the best possible information. Some aspects that Berner Industrier has paid particular attention to are:

- Independent case management. Cases that are deemed to be whistleblower cases according to the definition of the law are investigated by a specially appointed audit committee or by an external independent lawyer
- Information to users. As an informant, you must know how you are protected digitally and what you need to think about in order not to provide too much information. This may be about user data in attachments, risks associated with reporting from the workplace's network or the risk of revealing oneself through the way in which one expresses oneself
- Storage. We have chosen a provider with servers located in Sweden. Processed cases are deleted from the system so that information is not stored longer than necessary
- Handling. No sensitive information should be sent via email, but a personal login is always required to access and work with case information
- Reporting quality. Clear questionnaires help respondents to provide complete information that allows cases to be investigated effectively. As a complement, there is the possibility of corresponding anonymously with the informant
- Availability. As more communication takes place via mobile devices, we are offering a mobile-friendly version of the whistleblower channel. Mobile devices are often used outside of the workplace's network and therefore is a good alternative to the work computer in terms of privacy.
- There is also the possibility to submit matters by phone.

#### 4. Processing and process

Cases are handled by a specially appointed audit committee or by an external independent lawyer. Investigation and any recommendation for action or further handling are presented to Berner Industrier's Group Management by the CEO and HR Manager.

Cases that fall outside the purpose of the system will be dismissed from the whistleblower process.

Persons who are identified in a case are informed of the ongoing investigation as soon as it is possible with regard to the investigation process. However, who is behind the report is not disclosed, even if it would be known to the investigator.

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After processing, the case is deleted from the database. If the matter needs to be investigated further, the necessary information is stored outside the database. The information is destroyed or anonymised as soon as it is possible with regard to the investigation.

## 5. 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.

### *Repercussions*

Berner Industrier applies a total ban on repercussions. This means that we have zero tolerance for measures intended to punish someone who has reported misconduct – actual or perceived – as long as the action has taken place in good faith. However, deliberate smearing or spreading rumours will not be tolerated.

### *Bias*

If someone in Berner Industrier's audit committee or management should be biased or if there are other reasons why the above process cannot ensure independence in the handling of the case, the case will be investigated by an external independent lawyer who reports to Berner Industrier's Chairman of the Board.

## 6. Supporting document

Berner Industrier Code of Conduct