

# Whistleblower policy



## Background

It is of utmost importance that everyone within the KABE Group strives to treat both employees and the general public correctly and that we observe good ethics. Our employees and external parties, such as suppliers, dealers and customers, play an important role in identifying any irregularities. We therefore want to encourage a business climate where good ethics are a natural and self-evident part of our culture.

## Purpose

The purpose of this policy is to enable our employees, as well as external parties, to report suspicions of serious irregularities without risk of reprisals. The purpose is also to ensure the correct handling and investigation of whistleblower cases and to maintain the confidence of the public and employees in KABE Group, our operations and our decision-makers. The purpose of the policy is also to ensure that whistleblowers can feel confident that reports will be taken seriously and handled correctly.

## When can the whistleblower service be used?

The whistleblower service gives all employees and external parties the opportunity to report suspicions of misconduct that are in the public interest. Misconduct that is in the public interest typically consists of acts and omissions that violate the law and, in some cases, regulations or provisions. However, anything that contravenes regulations of a purely formal nature is not covered.

The whistleblower service is also intended for reporting suspicions concerning acts or omissions that contravene a directly applicable EU legal act in the manner specified in the Whistleblower Directive or contravene laws or other regulations that implement or supplement an EU legal act within the scope of the Whistleblower Directive. Information that only concerns the reporting person's own working or employment conditions is only covered in exceptional cases.

In this Whistleblower Policy, employees, job applicants, interns, consultants, volunteers and other persons who have a work-related relationship with the Kabe Group are considered equivalent to employees. Persons who have had a work-related relationship with the Kabe Group and who have received or obtained information during their time with the company are also covered.

Issues that fall outside the scope of the above, such as dissatisfaction in the workplace, should not be reported to the whistleblower service. In such cases, you should

instead contact your immediate manager or the HR department. The whistleblower service is designed in accordance with the EU Whistleblower Directive and applicable data protection regulations.

## Our whistleblower service

If a person suspects misconduct as described above, there are various ways to report this. See Options 1) – 3) below for internal reporting. A whistleblower does not need to have complete evidence to express a suspicion. However, reports must be made in good faith.

**Option 1:** Report anonymously or openly through the web-based reporting channel <https://www.kabe.se/se/whistler/> provided by our external supplier Qnister AB. A link to the web-based reporting channel is also available on the KABE Group website.

**Option 2:** Report to those responsible for the whistleblower unit ("Whistleblower Unit");

Insatt AB and Qnister AB  
Telephone: +46 36-330 07 40

**Option 3:** Report to the Chairman of the Board or CEO of KABE Group

Nils-Erik Danielsson, Chairman of the Board, KABE Group  
Mobile: +46 (0) 708 94 61 01  
Email: [negrowth@outlook.com](mailto:negrowth@outlook.com)

Alf Ekström, CEO of KABE Group  
Mobile: +46 (0) 707 44 29 94  
Email: [alf.ekstrom@kabe.se](mailto:alf.ekstrom@kabe.se)

Reports can be made by telephone, email or through a scheduled meeting.

If a person wishes to make an anonymous report, this is possible via the web-based reporting channel (option 1). The identity of the reporting person will not be requested at any stage. Reports and subsequent dialogue with the reporting person are encrypted and password protected. Confirmation that a report has been received will be provided within seven days of receipt.

<sup>1</sup> Europaparlamentets och rådets direktiv (EU) 2019/1937 av den 23 oktober 2019 om skydd för personer som rapporterar om överträdelse av unionsrätten

<sup>2</sup> För komplett lista över relevanta unionsrättsakter, se: <https://eur-lex.europa.eu/legal-content/SV/TXT/PDF/?uri=CELEX:32019L1937&from=en#page=31>

## False accusations or reports made with malicious intent

Anyone submitting a report must be sincere. No accusations may be made with malicious intent or with the knowledge that the accusation is false. We take abuse of the system seriously.

## External reporting and local regulations

### *Reporting to authorities<sup>3</sup>*

In addition to internal reporting, it is also possible to report misconduct externally to a competent authority in countries within the EU. The person submitting a report can choose whether to report internally or externally. The authority's reporting channels are independent and autonomous in relation to the authority as a whole.

In the case of external reporting, the authority is responsible for receiving the report, following up and providing feedback. Feedback can only be provided if the authority has received sufficient contact information to enable this. The authority is bound by confidentiality regarding any information provided by the reporter that could identify the reporter directly or indirectly. Depending on the subject of the report, the authority may forward the report to the competent institutions, bodies or agencies within the EU.

Depending on the area covered by the report, different authorities are responsible for providing a reporting channel. More information on how to report is available on the website of the relevant competent authority.

## Reporting to EU institutions, bodies or agencies

If the subject of the report falls within the remit of an EU institution, body or agency, it is also possible to report to them. The types of misconduct covered by protection are the same as for internal reporting.

## Local rules

Local laws and regulations in the various countries where KABE Group operates may contain regulations that deviate from or supplement this Whistleblower Policy. In such cases, the deviating local laws and regulations shall apply instead of what is stated in these sections of the Whistleblower Policy.

## Investigation process

### The Whistleblower Unit

Only our Whistleblower Unit has access to reports submitted via the web-based reporting channel. The two persons responsible for the Whistleblower Unit are bound by confidentiality, which ensures that whistleblower cases are handled confidentially. During an investigation, the Whistleblower Unit may include individuals who contribute information and/or expertise to the investigation, and in such cases, these individuals are also bound by confidentiality.

### Receipt of reports

Upon receipt of a report, the Whistleblower Unit decides whether to accept or reject the report. If the report is accepted, appropriate measures are taken to investigate. See investigation below.

The Whistleblower Unit shall refuse to accept a report if:

- the report does not fall within the scope of what may be reported in the whistleblower function (see When can the whistleblower service be used?)
- the report has not been made in good faith

In addition, the Whistleblower Unit may refuse to accept a report if:

- there is insufficient information to investigate the matter
- the matter to which the report relates has already been dealt with

Irrelevant information that violates privacy, such as irrelevant information about health status, political or religious affiliation, or sexual orientation, should not be included in a report.

The Whistleblower Unit is responsible for the proper handling of reports. If a report does not fall within the scope of what is to be investigated as a whistleblowing case, the Whistleblower Unit shall notify the person who made the report (if possible). At the same time, the Whistleblower Unit shall forward the report to the relevant manager, e.g. the HR manager, where appropriate.

## Investigation

All reports that have been classified as a legitimate whistleblowing case ("Whistleblower Reports") are investigated and handled in accordance with this Whistleblower Policy. In order for the report to constitute a Whistleblower Report, it must fall within the scope of what may be reported to

<sup>3</sup> I Sverige har berörda myndigheter en skyldighet att tillhandahålla särskilda rapporteringskanaler från och med den 17 juli 2022.

the whistleblower function (see When can the whistleblower service be used).

- Whistleblower reports are handled confidentially
- A whistleblower report is not investigated by anyone who is affected by or involved in the matter
- If necessary, the Whistleblower Unit may send follow-up questions via the web-based reporting channel to the person who submitted the report
- No one in the Whistleblower Unit or any other person involved in the investigation process will attempt to identify the whistleblower

Reports are received by lawyers at Insatt AB and handled as follows:

1. Insatt receives the report via Qnister's whistleblower service, or alternatively by telephone or in person.
2. Feedback on the report received is provided to the whistleblower within seven days (unless the reporting person has waived confirmation or the insider has reason to believe that confirmation would reveal the person's identity).
3. Insatt begins an assessment of the report – is it a whistleblowing case? If necessary, additional information is requested from the whistleblower where possible
4. If appropriate, Insatt may invite a designated contact person/unit at the organisation or the chair of the board, or someone appointed by these persons, to participate in the handling of the whistleblowing case in question.
5. The person in charge assesses and justifies whether or not the case is a whistleblowing case
6. Feedback is provided to the reporting person.
7. Further investigation, either by Insatt or by a designated contact person/unit within the Kabe Group, of cases deemed to be whistleblowing. The investigator draws up proposals for action and preventive measures to prevent similar incidents. If a crime is suspected, a police report must be filed.
8. Feedback is provided to the reporting person even after further investigation
9. When the case is closed, it is scheduled for deletion in accordance with current legislation.

## Protection for the reporting person

A reporting person who expresses a genuine concern or suspicion in accordance with this Whistleblower Policy does not risk suffering any form of sanctions or personal disadvantages, such as losing their job, as a result of their report. It does not matter if the suspicion turns out to be incorrect, provided that the reporting person acted in good faith. Protection against reprisals by the employer in relation to an employee is regulated by law and applies to reporting in a work-related context.

The identity of the reporting person is treated confidentially and will not be disclosed to third parties or to the person named in the report without authorisation. In cases of suspected crime, the reporting person will be informed that their identity may be disclosed in court proceedings.

## Information to the reporting person

In cases where the reporting person has reported anonymously through the web-based reporting channel, the Whistleblower Unit may ask follow-up questions to the person who reported and engage in dialogue with them. However, in order for the reporting person to be able to read messages from the Whistleblower Unit, the reporting person must log back into the web-based reporting channel.

In cases where it is possible to contact the whistleblower (e.g. when a report has been submitted via the web-based reporting channel), the Whistleblower Unit will, within three months of confirming receipt of the report, provide reasonable feedback on the measures taken in response to the report and the reasons for these measures.

When the reporting person chooses to disclose their identity, they will be informed of the progress of the investigation, unless this is inappropriate in view of the investigation and/or the privacy of the person identified and other confidentiality issues.

## Information to the person named

The person named in a report shall be informed about the processing of personal data that takes place or may take place in connection with the submission of a whistleblower report. This means that the person named in a report has the right to know what personal data is being processed, where this data has been obtained from, the purposes of the processing and to which recipients or categories of recipients the data is disclosed. However,

the information may not include details of the identity of the person who submitted the whistleblower report. This obligation applies provided that it does not hinder the investigation or destroy evidence. However, information about the processing of personal data must be provided at the latest when action is taken against the person named.

## **Reporting of investigations and statistics**

Once the investigation of a whistleblower report has been completed, the Whistleblower Unit will report the results to the CEO of KABE Group and/or the CEO of the subsidiary concerned.

In the event that the CEO/Managing Director is himself the subject of an investigation or accusation, the Chairman of the Board of KABE Group, or another person appointed by the Board of KABE Group, will be informed.

Once the investigation of a whistleblower report has been completed, feedback will also be provided to the reporting person. Feedback will be provided by the Whistleblower Unit in the whistleblower channel if the report was submitted through the whistleblower channel. The investigation of a whistleblower report and feedback shall take place within three months of receipt of the report. In cases where the investigation cannot be completed within three months of receipt of the report, the reporting person shall be notified that additional time is needed for the investigation.

A brief summary of the cases received, in the form of statistics and a brief anonymised description of what the cases concern, is reported annually to the KABE Group's Board of Directors.

## **Deletion of data**

By law, personal data may only be stored for as long as there is a legitimate purpose for doing so. Personal data included in a report, an investigation or otherwise derived from a report covered by this Whistleblower Policy shall be deleted no later than two years after the case has been closed.

## **Data controller**

KABE Group AB is the data controller for the personal data handled within the framework of the whistleblower service.