

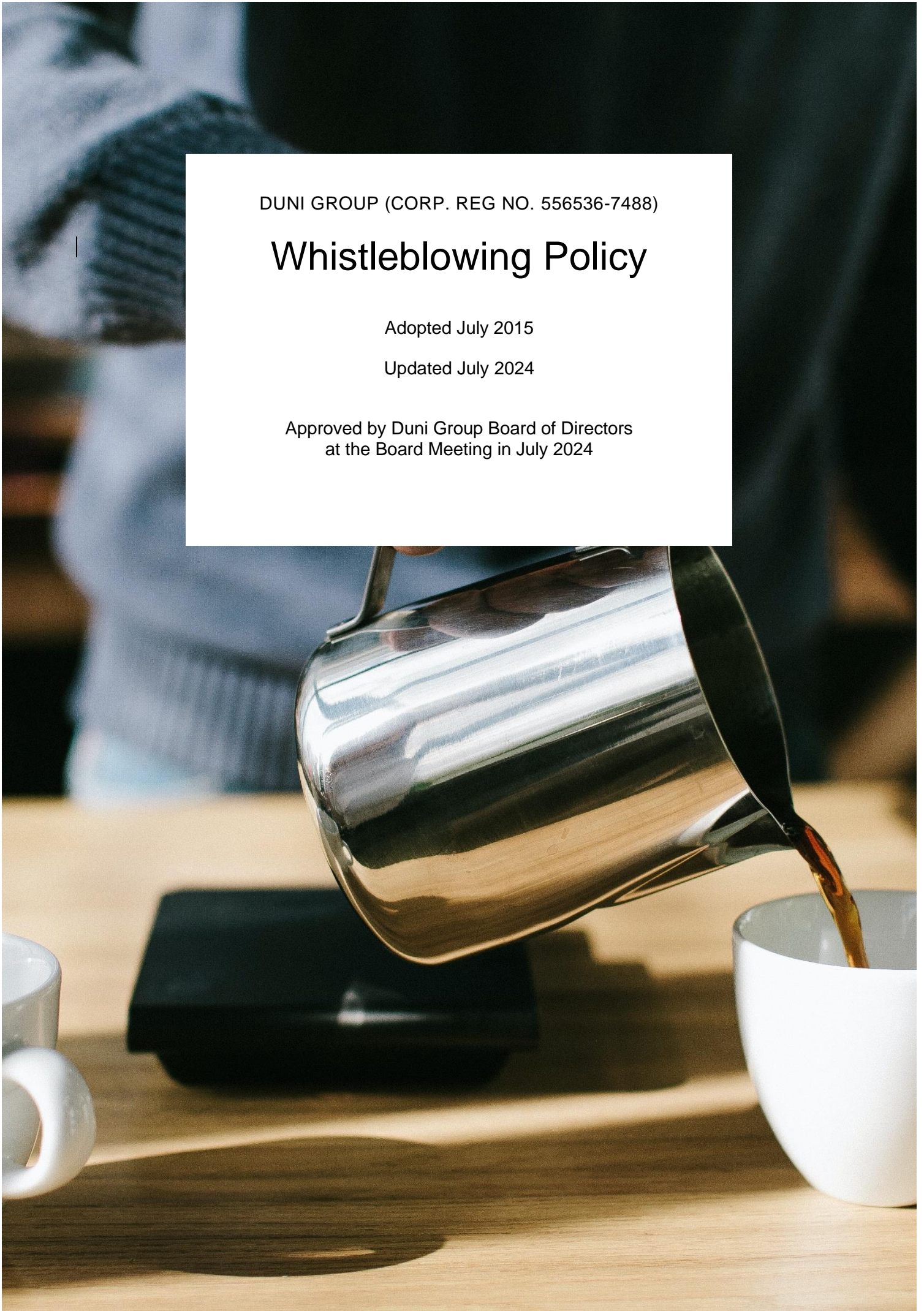
DUNI GROUP (CORP. REG NO. 556536-7488)

Whistleblowing Policy

Adopted July 2015

Updated July 2024

Approved by Duni Group Board of Directors
at the Board Meeting in July 2024



1. The purpose of our whistleblower function

- 1.1 The purpose of this Group Whistleblower Policy is to handle reports filed under the whistleblower function of the Duni group (the "Group"), called Trumpet ("Trumpet"), administered by Whitepaper Advisors Sweden AB ("WPA") as independent consultants. This Group Whistleblower Policy was adopted on 12 July 2024.
- 1.2 This Whistleblower Policy is based on the EU Directive 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law ("Whistleblower Directive") and national rules implementing the Whistleblower Directive.
- 1.3 It is important for the Group that any misconduct is made known as early as possible, so as to minimise the risk of personal injury, material damage and damage to intellectual property, as well as damage to the Group's reputation. Under this policy, whistleblowers who are prepared to report misconduct are made aware that they are an important resource for the Group, and therefore the Group seeks to ensure a business environment in which whistleblowers feel that they can report misconduct safely and without fear of reprisals.
- 1.4 This Whistleblower Group Policy contains provisions that are common for all Group Companies who are domiciled in the EU/EES. However, the Whistleblower Group Policy is supplemented by one National Policy for each relevant country in the EU/EES. Therefore, Group Companies also

have to follow the applicable National Policy which is adapted for the Company's particular country of domicile:

- Appendix I - National Policy for Sweden
- Appendix II - National Policy for Germany
- Appendix III – National Policy for the Netherlands

1.5 Companies in the Group domiciled outside of Sweden, Germany and the Netherlands are covered by the Swedish National Policy (Appendix I).

2. Who can file a report and how are they protected?

- 2.1 A report can be filed using Trumpet by anyone who in any way represents or is active for the Group in a work-related context. This includes Board members, all employees (permanent employees, probationary employees, fixed-term employees, and full-time and part-time employees), trainees and temporary employees (crew personnel). Shareholders who are active in the Group, as well as persons who are members of the Group's control bodies, such as auditors, may also file reports using Trumpet.
- 2.2 Any person who reports any misconduct that is subject to this policy (see below in clause 3) is protected from any reprisals, which means that a whistleblower or a related party may not suffer any negative consequences as a result of the person filing a whistleblower report. This protection is subject to the condition that the report was made in good faith, that the whistleblower had reasonable grounds to assume that the information concerning the misconduct was accurate, and that the report was made in one of the ways specified in this policy. The protection in

accordance with this clause not only concerns the whistleblower, but also the colleagues, or trade union representative, or health and safety officer who provide their assistance, as well as the company or employer (if the whistleblower is a consultant or agency employee). If any reprisals are experienced as a consequence to filing a whistleblower report, the People & Culture department should be contacted immediately. It should be noted that this protection does not prevent the Group from taking action against the whistleblower for other reasons than the whistleblower report.

- 2.3 Any person who reports misconduct subject to this policy will be protected against most standard confidentiality obligations, provided that there were reasonable grounds to believe that it was necessary to provide the information in question in order to disclose the misconduct. This protection does not include surplus information that is not reasonably required to be disclosed in order to reveal the misconduct. The protection applies irrespective of whether the duty of confidentiality is stipulated by agreement or law but does not include qualified confidentiality obligations. Examples of qualified confidentiality obligations that are not covered by the exemption from liability include breaches of confidentiality obligations to protect national security interests or concerning defence-sector inventions. Other confidentiality obligations that may not be breached on the basis of reference to whistleblower legislation are those intended to protect private individuals in healthcare and medical care, as well as several confidentiality obligations concerning educational activities. It should be noted that the protection from confidentiality obligations does not entail any right to disclose papers or documents to third parties.
- 2.4 It must be remembered that there is no protection from reprisals if a whistleblower report results in criminal liability. In order for the protection described in clauses

2.2-2.3 to apply, it is also a requirement that the whistleblower files the report through: Trumpet, as a report to the authority in accordance with clause 8, or by publication in accordance with the conditions specified in clause 9.

Country specific conditions:

For country specific conditions regarding the personal scope of reporting persons, please consult the National Whistleblower Policy in appendix I-III. Should you be engaged by a Group company outside of Sweden, Germany and the Netherlands, please refer to the National Policy for Sweden (Appendix I).

3. What can be reported?

- 3.1 A report via the Trumpet whistleblower function must be based on concrete suspicions. You must have reasonable grounds to believe that the information you provide is accurate, but you do not need to have evidence to support your suspicion. Reports that are filed solely on the basis of rumours or hearsay are not subject to the protection described in clauses 2.2-2.3 – as a general rule, you shall have reasonable suspicions about actual misconducts which have occurred, or about potential misconducts which are very likely to occur. No allegation may be made with malicious intent or with the knowledge that the allegation is false. To report knowingly false or malicious allegations is a serious breach of the employment contract, and there is no protection from reprisals in the event of false or malicious reports.
- 3.2 For a report to be filed via Trumpet, the report must concern an incident or circumstances within the framework of the Group's activities, or a concrete

suspicion that such incidents or circumstances may arise, and which relate to:

- Infringement of legislation in designated areas (see clause 3.3).
- Any circumstances that may be reported according to any National Whistleblower Policy.

Within the framework of the Group's internal regulations, a report that fulfils any of the above criteria is referred to as a qualified report.

3.3 Infringement of legislation in the following areas may be considered to constitute circumstances entailing that a report is considered to be qualified:

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| • Public procurement | • Network and information security |
| • Financial services, products and markets | • Competition rules |
| • Financing of terrorism | • Corporate tax rules |
| • Product safety | • Prevention of money laundering |
| • Environmental protection | • Food safety |
| • Transport safety | • Product compliance |
| • Feed safety and animal health and well-being | • Consumer protection |
| • Public health | • Documents concerning the EU's financial interests and inner market |
| • Protection of private life and personal data | • Radiation safety and nuclear safety |

3.4 If you are uncertain of whether the content you which to report is covered by this policy, we encourage you to

consult a trade union representative or to seek legal advice before filing your report.

What should not be reported?

- 3.5 Matters of other types than those described in clauses 3.1-3.3 above must be handled by reporting to your immediate manager, to your manager's manager, or to another similar person in a managerial position, or alternatively a health and safety officer or other trade union representative, if you are a union member. Such reports may be subject to a prohibition of reprisals or similar protection under other regulation than the whistleblower legislation, but not necessarily to the same extent as the protection provided under this policy.
- 3.6 Matters that are not subject to this policy, and which are not to be reported through Trumpet, may, for example, be incidents which should not be disclosed and investigated in the public interest, such as general dissatisfaction with how the business is run, or with leadership, pay or other customary P&C matters. The same applies to working environment issues that are not of a very serious nature.
- 3.7 Within the framework of the Group's internal regulations, a report that does not meet the criteria for a report to be filed under the whistleblower function in accordance with clauses 3.1-3.3 above is referred to as an unqualified report. An unqualified report will not be treated as a whistleblower report. If you file an unqualified report, you will be informed accordingly and the report will be deleted from Trumpet within three weeks. In this case, you can

instead refer the circumstances you wish to address to the persons listed in clause 3.4 above.

4. How to file a report

- 4.1 Suspected misconduct can be reported to Trumpet via the web form, or by phone or letter. Reports can be filed 24 hours a day, 7 days a week.

Filing a report via the website, or by phone or letter

- 4.2 For reports via Trumpet's web form, or by phone or letter, a special link on the Group's website describes how the report is to be submitted. Alternatively, you may type the following address dunigroup.trumpet-whistleblowing.eu on any device (computer, tablet or mobile phone) to access the Trumpet whistleblower system. If you choose to submit your report in another way than via Trumpet's web form, it is important that you provide contact details in some form, so that you can obtain login details for the case management site in Trumpet for contact with the case officers. On this case management site you will also receive feedback on the report you have filed (see clause 6.4 below).

Submit a report at a physical meeting

- 4.3 A report can also be made at a physical meeting. If a person wishes to request a physical meeting to make a report concerning circumstances as referred to in clauses 3.1-3.3 above, a request can be submitted via the web form, or by phone or letter. A person wishing to request a physical meeting must provide their contact details, so that he or she can be contacted in order to book a meeting. It

should be noted that anonymity cannot be promised if a report is submitted at a physical meeting.

5. What should a report contain?

5.1 In the report, you should describe all the facts and develop your allegation as carefully and in as much detail as possible. You must also describe anything that may be of relevance to the report. The information you provide must be as accurate and detailed as possible. A report must, if possible, at least contain the following information:

- What the report concerns;
- Who or what is involved;
- Where the incident occurred;
- When the incident occurred; and
- Whether it was a one-off event, or concerns an ongoing or recurring problem.

5.2 Trumpet offers the opportunity to communicate with case officers – while still remaining anonymous. Via the system, case officers can ask you questions or provide feedback. It is therefore important that you write down the login

details that you are assigned in order to access this site, in case you choose to remain anonymous.

6. Handling of the report

6.1 Reports filed through Trumpet are handled by a limited group of persons who are subject to strict confidentiality obligations. This limited group of people includes:

- Specially authorised people at WPA, and
- The Group's Whistleblower Committee, which comprises individuals working in the Group who have been specifically appointed to handle incoming whistleblower reports. ("Whistleblower Committee").

If the report concerns any member of the Whistleblower Committee, an alternative committee that does not include this person will be appointed.

6.2 Within seven (7) days of filing your report, you will receive confirmation of its receipt on the Trumpet site where you can communicate with the case officers.

6.3 A report will be handled with respect, care, confidentiality, and due consideration of the integrity of all persons involved. A report will also be dealt with promptly and decisions on necessary measures will be taken as soon as possible, but never at the expense of quality or the legal protection of the individual or individuals who are the subject of the report.

6.4 Irrespective of whether your report is assessed to be qualified or unqualified, you will receive feedback on the assessment. If the report is assessed to be qualified, you will also receive feedback regarding the ongoing handling of the matter. Feedback will be made available no later

than three (3) months after you have filed your report, but usually earlier, on the Trumpet site where you can communicate with the case officers.

7. Opportunity for anonymity

7.1 Reporting in the whistleblower function can take place either:

- Completely anonymously, or
- Openly in relation to both WPA and the Whistleblower Committee/Alternative Committee and the Group.

7.2 Communication can take place via Trumpet while maintaining anonymity and confidentiality.

7.3 If the whistleblower chooses not to conceal their identity, this information will be treated confidentially and kept secret for as long as legally possible. In the event of a report that results in investigations by national authorities (e.g. police investigation) or other judicial proceedings, the Group or WPA may, however, be required to disclose the whistleblower's personal data (e.g. because the person may need to appear as a witness a trial). In such a situation, the whistleblower will as a rule be informed before their personal data is disclosed, unless such information would jeopardise the related investigations or judicial proceedings.

7.4 Anonymity cannot be promised if you choose to make a report at a physical meeting. If you choose to file your report by letter or phone, you need to provide contact details in some form if you wish to receive confirmation of receipt of, or feedback on, your report. If you also wish to

remain anonymous in relation to WPA, it is important that you consider carefully which contact details you provide.

8. Opportunity to report misconduct to authorities

- 8.1 In addition to utilizing the Group's own internal whistleblowing channel you have the opportunity to file your report with a government authority. This is called "external reporting". When reporting externally you can receive the same protection as if you used the Group's internal whistleblowing channel and you can make reports about the same types of misconduct as described in clauses 3.1-3.3 above. The main difference between using the Group's whistleblowing channel and the external reporting procedure is that when reporting externally, it is a government authority which receives and follows-up on your report – not the Group. The Group will therefore, as an outset, not take part of your report and it is up to the relevant authority to decide what information will be shared with the Group.
- 8.2 For information on external reporting in the country of your Group Company, please consult the attached National Whistleblower Policy.

9. Opportunity to publish information about misconduct

- 9.1 In certain cases, protection in the event of a whistleblower report in accordance with this policy (see clauses 2.1-2.4 above) may also be obtained if a whistleblower publishes information about such misconduct as referred to in clauses 3.1-3.3 above. Publication may, for example, consist of the whistleblower going to the media with details

of the misconduct, or publishing the information on a blog or on social media.

9.2 Protection in accordance with clauses 2.1-2.4 will only be achieved upon publication if:

- The whistleblower reported the misconduct to the authority in accordance with clause 8 without the authority taking any reasonable measures to rectify the misconduct, or if the whistleblower has not received feedback from the authority within the specified time;
- The whistleblower has good reason to believe that reporting to the authority in accordance with clause 8 above would result in the whistleblower being subject to reprisals or that the misconduct cannot be eliminated; or
- The whistleblower has good reason to believe that the misconduct poses a clear or imminent risk to someone's life, health or safety, or there is a risk of danger to matters of general interest, e.g. substantial environmental damage, or the whistleblower has other similar reasons for publishing the information.

9.3 We recommend that you always seek the advice of a trade union representative or legal representative before publishing any information covered by the scope of this policy.
