

A background photograph showing a person in a blue sweater pouring coffee from a shiny silver kettle into a white cup on a wooden table. The scene is softly lit, with shadows cast on the table.

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

Whistleblowing Policy

Adopted July 2015

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Approved by Duni Group Board of Directors
at the Board Meeting in July 2026

1. Introduction

The purpose of this Whistleblowing Policy (this “**Policy**”) is to handle reports filed under the whistleblower channel of Duni Group (the “**Group**”), called Trumpet (“**Trumpet**”), administered by Whitepaper Advisors Sweden AB (“**WPA**”) as independent consultants.

The Whistleblowing 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.

It is important for the Group that any misconduct is made known as early as possible, so as to minimize 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.

2. Our Approach

This Policy is applicable to all employees and directors of Duni AB and all its subsidiaries (the “**Group**” or “**we/us**”), including temporary employees, contract employees and agency personnel who work at Group premises or under the direction of the Group (all collectively referred to as “**employees**”). Adherence to this Policy is required of all the Group companies (each a “**Group entity**”).

The Policy contains provisions that are common for all Group Companies, however, it is supplemented by National Policies for certain countries with national whistleblowing requirements. Therefore, Group Companies must also follow the applicable National Policy for their country of domicile:

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

Companies in the Group that do not have a separate National Policy are covered by the Swedish National Policy (Appendix I).

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

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. Any person who reports any misconduct that is subject to this policy (see below in section 3.1) is protected from any reprisals.

3.1 Protection from reprisals

Protection from reprisals 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.

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 defense-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.

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 section 3.1 to apply, it is also a requirement that the whistleblower files the report through:

- Trumpet,
- as a report to the authority in accordance with section 9,
- or by publication in accordance with the conditions specified in section 10.

Country specific conditions:

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

4. What can be reported?

A report via the Trumpet whistleblowing 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 rumors or hearsay are not subject to the protection described in 3.1 – 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.

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 below).
- Any circumstances that may be reported according to any National Whistleblowing 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.

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

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

If you are uncertain whether the content you wish 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?

Matters of other types than those described in section 4 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.

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.

Within the framework of the Group's internal procedures/processes, a report that does not meet the criteria for a report to be filed under the whistleblower function in accordance with section 4 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 section 4 above.

5. How to file a report

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

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 section 7 below).

Submit a report at a physical meeting

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 section 4 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 they 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.

6. What should a report contain?

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.

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.

7. Handling of the report

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 authorized people at WPA, and
- The Duni 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.

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.

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.

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.

8. Opportunity for anonymity

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.

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

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 jeopardize the related investigations or judicial proceedings.

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.

9. Opportunity to report misconduct to authorities

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 section 4 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.

For information on external reporting in the country of your Group Company, please consult the attached National Whistleblowing Policy.

10. Opportunity to publish information about misconduct

In certain cases, protection in the event of a whistleblower report in accordance with this policy (see section 3.1) may also be obtained if a whistleblower publishes information about such misconduct as referred to in section 4 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.

Protection in accordance with section 3.1 will only be achieved upon publication if:

- The whistleblower reported the misconduct to the authority in accordance with section 9 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 section 9 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.

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.

11. Review and Communication

The Board of Directors of Duni AB has adopted this Policy. The CEO is responsible for the due implementation hereof and for providing assurance on these matters to the Board of Directors of Duni AB.

Duni Group is committed to reporting on whistleblowing cases on an annual basis, through the Annual and Sustainability Report.
