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Whistleblower Policy

1. Purpose

Höganäs Borgestad Group is committed to high ethical standards, transparency, and compliance with applicable laws and regulations. Open communication and a culture of integrity are essential for maintaining trust with employees, business partners, and society at large.

This Whistleblower Policy provides a formal mechanism for employees and external stakeholders to report concerns about misconduct, unethical behavior, or violations of laws, regulations, or the Group's Code of Conduct.

2. Scope

This policy applies to all employees, managers, board members, and external parties such as suppliers, contractors, customers, and other business partners associated with Höganäs Borgestad Group.

3. What can be reported

Whistleblowing refers to reporting suspected or actual misconduct, including but not limited to:

- Fraud, bribery, corruption, or other financial misconduct
- Violations of laws or regulations
- Breaches of the Group's Code of Conduct or internal policies
- Harassment, discrimination, or other improper workplace behavior
- Environmental violations
- Human rights violations

Concerns may be reported even if there is uncertainty about whether a violation has occurred.

4. Reporting rights and responsibilities

Employees have both the right and the responsibility to report suspected misconduct or irregularities. External parties are also encouraged to raise concerns related to Höganäs Borgestad Group's activities.

Whistleblowers decide which information to disclose. There is no requirement to prove the reported concern. However, to enable appropriate investigation and follow-up, reports should include as much relevant information as possible and any supporting documentation if available.

5. Reporting channels

Reports can be submitted through Höganäs Borgestad Group's independent Whistleblower Channel, available on the company intranet under *Reports of Concern*.

The Whistleblower Channel allows:

- Confidential reporting
- Anonymous reporting, where permitted by law

6. Confidentiality

Höganäs Borgestad Group guarantees confidentiality for all whistleblowers. The identity of the whistleblower will not be disclosed without explicit consent, unless required by law.

All reports will be handled discreetly, and access to information will be limited to authorized persons involved in the assessment and investigation.

7. Non-retaliation

Höganäs Borgestad Group strictly prohibits any form of retaliation against a whistleblower who reports concerns in good faith.

Retaliation includes, but is not limited to, dismissal, demotion, harassment, discrimination, or any other adverse treatment. Any acts of retaliation will be taken seriously and may result in disciplinary action.

8. Fair and objective handling

All reports will be handled through a fair, impartial, and objective process.
The rights and legal protections of all parties involved, including individuals reported on, will be respected throughout the process.

9. Data protection

All personal data will be processed in accordance with applicable data protection laws. Information collected through the whistleblowing process will be used solely for investigating and addressing the reported concern.

10. Core principles

Höganäs Borgestad Group's handling of whistleblower reports is guided by the following principles:

- Fair and objective process
- Protection against retaliation
- Confidentiality and protection of sources
- Protection of personal data
- Respect for the legal rights of all individuals involved