

Ballingslöv International Group

Whistleblowing Guideline

Valid from:	1st of December, 2021
Updated:	1st of December, 2021
Document owner:	Marie Webrant, Group Finance & Sustainability Director Ballingslöv International

1. Introduction

At the Ballingslöv International Group, it is of the utmost importance that everyone strives towards treating employees and the public correctly and that we observe a high level of ethics. Our employees and external parties, such as suppliers, retailers and customers, have an important role when it comes to capturing incidents of non-compliance or suspected misconduct.

In this context “Ballingslöv Int” refers to Ballingslöv International AB and all its subsidiaries.

The purpose of this Whistleblowing Guideline is to enable our employees and external parties as well, to report any suspected serious misconduct without the risk of retaliation. The purpose is also to ensure that the whistleblower matter is handled and investigated correctly, as well as preserving the confidence the public and employees have in Ballingslöv Int, its business activities and decision makers.

Whistleblowing cases can be reported in a number of different ways through our whistleblowing service. See “*How can the whistleblowing service be used?*” under section 3 below.

2. When can the whistleblowing service be used?

The whistleblowing service allows all employees and external parties an opportunity to report suspicions of *misconduct in a work-related context for which there is a public interest that it is disclosed*.

Misconduct for which there is a public interest in being disclosed is typically acts and omissions contrary to the law and, in some cases, regulations, provisions or ordinances. However, if something is contrary to regulations of pure formality, it is not covered.

The whistleblowing service is also intended for reporting suspicious acts or omissions that are contrary to a directly applicable European Union law in the manner that is specified in the EU

Whistleblowing Directive¹ or which are contrary to law or other regulations that implement or supplement European Union law act within the scope of the EU Whistleblowing Directive².

Information relating only to the reporting person's own work or employment relationships are only covered in exceptional cases.

In this Whistleblowing Guideline, the term employee is equal to employees, candidates, apprentices, consultants, volunteers, and other persons who, in a work-related context, have a relationship with us. Persons who have had a work-related relationship with us and who have received or obtained information during their time in the business are also covered.

Matters outside the scope indicated above, e.g., workplace dissatisfaction, should not be reported in the whistleblowing service. In these cases, you should contact your immediate manager or the HR department.

The whistleblowing service is designed in accordance with the EU Whistleblowing Directive and in accordance with applicable data protection rules within EU.

3. How can the whistleblowing service be used?

If a person suspects misconduct in accordance with section 2 above, there are different ways to report this. See *Alternatives A) – C)* below. A whistleblower does not need to have complete evidence to express a suspicion. However, reports shall be submitted in good faith.

This is how a suspicion can be reported:

Alternative A: Submit an anonymous report through the web-based reporting channel <https://report.whistleb.com/ballingslovinternational>, provided by our external supplier, WhistleB Whistleblowingcentre AB. A link to the web-based reporting channel is also available on the Ballingslöv International website, and on the websites for the respective subsidiaries.

Alternative B: Report to the person responsible for the Whistleblowing Unit:

Magnus Hegdal, CFO and Deputy CEO at Ballingslöv International AB

Mobile: +46 (0) 766 – 27 08 03

E-mail: magnus.hegdal@ballingslov.se

Marie Webrant, Group Finance & Sustainability Director at Ballingslöv International AB

Mobile: +46 (0) 733 – 67 08 05

E-mail: marie.webrant@ballingslov.se

¹ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law

² For a complete list of relevant Union law acts, see: <https://eur-lex.europa.eu/legal-content/SV/TXT/PDF/?uri=CELEX:32019L1937&from=en#page=31>

Alternative C: Report to Chairman of the Board or Group CEO at Ballingslöv International

Anders Wassberg, Chairman of the Board at Ballingslöv International AB

Mobile: +46 (0) 734 – 27 08 01

E-mail: anders.wassberg@stena.com

Björn Hauber, Group CEO at Ballingslöv International AB

Mobile: +46 (0) 730 – 73 62 90

E-mail: bjorn.hauber@ballingslov.se

Reporting can be made by phone, mail or through a scheduled meeting.

If a person would like to make an anonymous report, this is possible through the web-based reporting channel (alternative A). 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.

False accusations or malicious reports

Anyone who submits a report should be honest. No accusations may be made with malicious intent or knowing that the allegation is false. We take abuse of the system seriously.

4. External reporting and local rules

Reporting to an authority³

In addition to internal reporting, see section 3, it is also possible to report misconduct externally to a competent authority in an EU country. The person submitting a report can choose whether he or she wants to submit a report internally or externally. The authority's reporting channels are independent in relation to the authority's other activities.

In 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 subject to confidentiality in respect of the information provided by the reporting person which can identify the reporting person directly or indirectly. Depending on the nature of the report, the authority may forward the report to competent institutions, bodies or agencies within the EU.

Depending on which area the reporting concerns, different authorities are responsible for providing a reporting channel. More information about how to report, is available on the respective competent authority's website.

³The reporting channels provided by the local authorities within EU will be introduced at different dates in different countries. In Sweden the concerned authorities have an obligation to provide the reporting channels as from 17 July 2022.

Reporting to EU institutions, bodies or agencies

If the subject-matter of the report concerns the competence of an EU institution, body or agency, it is also possible to report to them. The types of misconduct subject to protection are the same as in the case of internal reporting.

Local rules

Local laws and regulations in the different countries where Ballingslöv Int conducts its business activities, may contain rules that deviate from or supplement this Whistleblowing Guideline. In such a case, the deviant local laws and regulations, provisions or ordinances shall apply instead of what is stated in this Whistleblowing Guideline.

For some jurisdictions, country-specific annexes may be established and attached to this Whistleblowing Guideline. If a country-specific annex contains information that deviates from this Whistleblowing Guideline, the content of the country-specific annex applies instead of what is stated in this Whistleblowing Guideline.

5. The investigation process

The Whistleblowing Unit

Only our Whistleblowing Unit has access to reports received through the web-based reporting channel.

The two persons responsible for the Whistleblowing Unit (see section 3, alternative B), are bound by confidentiality, ensuring confidential handling of whistleblowing cases.

In an investigation, the Whistleblowing Unit may include persons who add information and/or expertise to the investigation and in such cases, those persons are also required to observe confidentiality.

Receipt of reports

Upon receipt of a report, the Whistleblowing Unit decides whether to approve or reject the report. If the report is approved, appropriate investigative measures are taken. See *Investigation* below.

The Whistleblowing Unit *shall* refuse to approve a report if:

- the report does not fall within the scope of what can be reported through the whistleblowing service (See *When can the whistleblowing service be used?* in section 2 above)
- the report has not been made in good faith

In addition, the Whistleblowing Unit *may* refuse to approve a report if:

- there is not enough information to investigate the case
- the case to which the report relates has already been addressed

Irrelevant privacy information – which is offensive - such as irrelevant information about health status, political or religious affiliation, or sexual orientation shall not be included in a report.

The Whistleblowing Unit is responsible for the correct handling of reports. If a report does not fall within the scope of what is to be investigated as a whistleblowing case, the Whistleblowing Unit notifies the person who has made the report (provided that is possible). At the same time, the Whistleblowing Unit will inform the relevant manager, e.g. HR manager, and hand over the handling of the report, in cases where appropriate.

Investigation

All reports that have been classified as a proper whistleblowing case (“Whistleblowing Report”) are investigated and handled in accordance with this Whistleblowing Guideline. In order for the report to constitute a Whistleblowing Report, it must fall within the scope of what may be reported through the whistleblowing service. (See *When can the whistleblowing service be used?* in section 2 above.)

- Whistleblowing Reports are handled confidentially
- A Whistleblowing Report is not investigated by anyone affected by or involved in the case
- If necessary, the Whistleblowing Unit can send follow-up questions through the web-based reporting channel to the person who submitted the report
- No one in the Whistleblowing Unit or any other person involved in the investigation process will attempt to identify the whistleblower

Protection of the reporting person

A reporting person who expresses a genuine concern or suspicion under this Whistleblowing Guideline does not risk losing his/her job or suffering any kind of sanctions or personal disadvantages because of his/her report. It does not matter if the suspicion turns out to be incorrect, provided that the reporting person acted in good faith. Protection against retaliation by the employer is regulated by law.

The reporting person’s identity is treated confidentially and will not be disclosed without authorization to third parties or to the person identified in the report.

In case of a suspected crime, the reporting person will be informed that his or her identity may be disclosed in the event of court proceedings.

Information to the reporting person

In cases where the reporting person has reported anonymously through the web-based reporting channel, the Whistleblowing Unit may ask follow-up questions to the reporting person and have a dialogue with him or her. However, in order for the reporting person to read the messages from the Whistleblowing Unit, the reporting person must re-login to the web-based reporting channel.

Where it is possible to get in touch with the whistleblower (e.g. when the report has been submitted in the web-based reporting channel), within three months from the confirmation of receipt of the report, the Whistleblowing Unit will provide feedback to a reasonable extent, on the measures taken in the follow-up of the report and on the reasons for this.

When the reporting person chooses to state his/her identity, he/she will be informed about the progress of the investigation, unless it is inappropriate to do so with respect to the investigation and/or the privacy and other privacy issues of the accused person.

Information to accused persons

The person identified in a report shall be informed of the processing of personal data that occurs or may occur in connection with the submission of a Whistleblowing Report. This means that the person identified in a report has the right to know what personal data is being processed, from where this data has been collected, the purpose of the processing and to which recipients or categories of recipients the data is disclosed. However, the information must not indicate the identity of the reporting person. This obligation applies provided that it does not lead to obstacles to the investigation or destruction of evidence. However, information about the processing of personal data shall be provided no later than when action against the accused person is taken.

Records of investigations and statistics

When the investigation of a Whistleblowing Report is completed, the Whistleblowing Unit will report the results to the Group CEO of Ballingslöv Int and/or the CEO for the concerned subsidiary.

In the event that the Group CEO/CEO is the subject of an investigation or accusation, the Chairman of the Board for Ballingslöv Int, or other person appointed by the Board of Directors for Ballingslöv Int, will be informed.

Once the investigation of a Whistleblowing Report is completed, feedback will also be provided to the reporting person. The feedback is provided by the Whistleblowing Unit in the reporting channel if the report was received through the web-based reporting channel. Investigation of a Whistleblowing Report and feedback shall take place within three months of receipt of the report. In cases where the investigation has not been completed within three months of receipt of the report, the reporting person shall be informed that additional time is needed for the investigation.

A brief summary of the cases received, in the form of statistics, and a brief anonymized description of the matters, is reported annually to the Board of Directors of Ballingslöv Int.

Data deletion

Personal data may, according to law, only be stored for as long as there is an appropriate purpose. Personal data included in a report, an investigation or otherwise derived from a report covered by this Whistleblowing Guideline shall be eliminated within two years from the completion of the case.

Data controller

Ballingslöv International AB is the data controller for the personal data processed within the framework of the whistleblowing service.

6. Review of the Whistleblowing Guideline

This Whistleblowing Guideline will be reviewed at regular intervals and, if necessary, updated by the Whistleblowing Unit.
