

Whistleblower Policy

INTRODUCTION

Purpose

FM Mattsson Mora Group and its subsidiaries strives to run the company in a sustainable way and are committed to a high standard of openness, honesty and accountability. It is therefore important that misconduct that can damage the business or our employees are investigated as early as possible. The purpose of this Whistleblower Policy is to encourage employees and other stakeholders to report on suspected misconduct without any risk of retaliation, as well as to ensure an appropriate investigation process. This policy applies to whole group of FM Mattsson Mora Group.

DEFINITIONS

Whistleblowing

Whistleblowing means that a person with insight into the company is drawing the management's attention to potentially illegal and/or unethical practices, also known as wrongdoings.

Wrongdoing

Wrongdoing that is encouraged to be reported according to the whistleblower process are any unlawful or illegal behavior or other serious improprieties related to:

- Accounting, internal accounting controls and auditing matters
- Bribery, banking and financial crime
- Other serious improprieties concerning FM Mattsson Mora Group vital interests or
- An individual's life or health, including deficiencies regarding the safety of the workplace, severe forms of discrimination and harassment and significant environmental crimes
- Failure to rectify or take reasonable steps to report a matter likely to cause a significant and avoidable cost or loss to FM Mattsson Mora Group

This is not an exhaustive list but rather examples of the kind of conduct, which might be considered wrongdoings

PROTECTION

FM Mattsson Mora Group will protect employees, who discloses information or raise concern in good faith, from disciplinary actions. A person who blows the whistle does not need to have firm evidence for expressing a suspicion. However, it is important that all employees who make complaints are sincere. Deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing service is a serious disciplinary offence.

We encourage anybody who shares a concern to be open with their identity. All messages received will be handled confidentially. For those wishing to remain anonymous, FM Mattsson Mora Group also offers a channel for anonymous reporting.

PROCESS

Contact persons

Anyone with a complaint or concern should contact his or her manager or the person in charge of the function. The manager will decide if the issue needs to be escalated based on the seriousness and sensitivity of the issues involved and the person suspected of wrongdoing

Web-based channel for reporting

We also offer a web-based channel for reporting. Reporting via this channel can also be anonymous. Access to messages received through the whistleblower communication channel is restricted to the appointed individuals in the whistleblowing team. When needed, individuals who can add expertise

may be included in the whistleblowing case. The channel for reporting can be reached on fmm-mora.com

The Whistleblower group are: CEO, HR-manager and CFO

Response

Upon receiving a whistleblowing message, the whistleblowing team decides whether to accept the concern as a wrongdoing under this whistleblowing policy. To assess if a concern qualifies for whistleblowing the whistleblowing team will conduct an initial inquiry and investigate the matter in question. In a situation where the raised concern involves a person in the whistleblower team, the inquiry and investigation will be performed by the other two persons in the team. All whistleblowing communication and investigation are handled confidentially by the parties involved. Dependent on the nature of the matter it will either be investigated internally or be handed over to the police or other external independent investigation.

The responsible manager or someone in the whistleblowing team will get back within 10 day, with a response including the following:

- Confirm that the concern has been received,
- Indicating how the matter will be handled
- An estimate of the time frame
- Information of planned action, whether an initial inquiry and/or further investigations will be performed, and if not, why.

NOTE: Confirmation cannot be done if the reporting is anonymously.

Concerns will be investigated, anonymously or not, within a reasonable time. However, the seriousness and complexity of a complaint may impact the time taken to investigate the matter.

FM Mattsson Mora Group do not tolerate any attempt to apply negative discrimination against an employee that has reported a genuine concern about a potential wrongdoing. All negative discrimination will be dealt with immediately with disciplinary consequences.

CONFIDENTIALITY AND ANONYMITY

FM Mattsson Mora Group respects the anonymity and confidentiality during any whistleblowing process. Anonymous whistleblowing can be difficult to follow-up and can complicate the process and investigation. The investigating officer will however, accept that anonymity is an option and will do his utmost in the case.

PROTECTION OF PERSONAL DATA

The rights of the individuals specified in a whistleblower message are subject to the relevant data protection laws. Personal data included in a whistleblowing messages and investigation documentation is deleted when the investigation is complete, with the exception of when personal data must be maintained according to other applicable laws.