

# Whistleblower Policy

## Introduction

With this whistleblower policy, Aspa Pulp AB declares how employees and others should act when reporting misconduct – so-called whistleblowing.

This policy is developed to help those who have reason to report information of misconduct with public interest to feel confident in doing so without being hindered, risking retaliation, or being held accountable for, for instance, breaching confidentiality.

## Purpose

The purpose of this policy is to provide clear guidance on when and how misconduct should be reported in situations where normal reporting procedures are not applicable. All disclosures of misconduct, which are of public interest, shall be handled in a fair and correct manner.

## General Guidelines

This policy is based on the Swedish Whistleblower Act (visselblåsarlagen), providing protection for those who report misconduct in the workplace. The protection provided to our employees through this policy is the same as offered by the Whistleblower Act. No restriction or extension of the law is intended by this policy.

We strive to achieve a culture where all our employees feel empowered and encouraged to express their opinions and engage in dialogue about potential problems in the company's operation. Even if it is not a problem of misconduct leading to a report in accordance with this policy, we encourage all employees to raise any problems they encounter within the organization. In the first instance, employees should approach the manager responsible.

Although this policy primarily targets employees, The Whistleblower Act can also apply outside the employer-employee relationship. This means that others, besides employees, are also protected by the law if the reporting of misconduct occurs in a work-related context and the criteria for protection under the law are met.

A work-related context means that the person reporting the issue has or has had access to information about misconduct through their current or previous employment. The law does not apply to reports made outside of a work-related context, such as information obtained by someone in the capacity of a customer, client, or similar.

## Whistleblowing

Whistleblowing, as referred to in this policy, means an employee reporting information about misconduct within the company's operations where there is a public interest in bringing it to light.

Whistleblowing may also concern misconduct in other operations that the employee has become aware of through their work with us, for example, serious misconduct at a customer or supplier, where there is a public interest in exposing it.

## **No False Information or Unfolded Rumors**

A requirement for being protected against labor law measures, etc., is that the person reporting at the time of reporting the misconduct had reasonable grounds to believe that the information about the misconduct was true.

An employee who knowingly reports or discloses false information is therefore not entitled to any protection. Protection also does not apply if the employee reports unfounded rumors or hearsay.

However, it is not required that the employee can provide actual evidence of the misconduct, but there must be something that makes it reasonable to believe that the information is correct. There are no requirements for the employee to conduct investigations or checks to be sure that the information is truly accurate, unless it is easy to investigate or verify the accuracy of the information.

## **No Right to Disclose Documents**

There is no right to disclose documents belonging to Aspa Pulp AB, even if the document contains information about misconduct that has a public interest in being revealed.

However, there is no barrier to the employee verbally or otherwise reporting information from a document without disclosing the document itself.

## **Exemption from Responsibility for Breaching Confidentiality in Employment**

An employee who reports misconduct will generally not be held responsible for breaching their confidentiality obligation in their employment contract. The exemption from responsibility applies if the employee had reasonable grounds to believe that reporting the information was necessary to reveal the reported misconduct. This is not the case if the reporting could have been made clearly without breaching confidentiality, and the reporting person had no reasonable grounds to report the information, nonetheless.

Exemption from responsibility for reporting misconduct does not apply to employees who are subject to qualified confidentiality obligations.

## **No Right to Commit a Crime**

If an employee commits a crime in obtaining information, there is no exemption from liability, even if there is misconduct. Crimes typically committed in obtaining information include theft, illegal entry, data breaches, espionage, or unauthorized handling of classified information.

## Consultation with Trade Union

We encourage employees to seek support from their trade union regarding reporting and do not risk retaliation or hindering actions in connection with the consultation.

It is not required for employees to proceed with reporting the information they have consulted on for protection to apply.

## When are Employees Protected When Reporting Misconduct?

As outlined above, this policy is based on the law of protection for those reporting misconduct (Visselblåsarlagen). The protection that employees receive from Aspa Pulp AB through this policy is the same as that provided by the law. The policy does not intend to restrict or extend the protection provided by the law.

In summary, the following conditions apply for protection when reporting:

### 1. Misconduct

First, the report must concern information about misconduct.

The misconduct covered includes actions and omissions, whether they involve intentional or negligent behavior. It may also be the case that the misconduct is due to circumstances for which no specific person can be held responsible, such as accidents. An attempt to conceal misconduct can itself be considered an action covered by the policy.

### 2. Public Interest

Second, the report must concern information about misconduct that has a public interest in being revealed.

For it to be considered a public interest, the misconduct must concern the public.

Protection under the law and this policy generally does not apply to reports concerning issues that only affect the employee's own working conditions or employment situation.

In addition to the fact that the misconduct must concern the public, it is required that the public has a legitimate interest in the misconduct being revealed. General curiosity is not a legitimate interest. However, there is generally a legitimate interest in the revelation of misconduct that negatively affects the public, so that it can be addressed. The public may also have a legitimate interest in being informed about the misconduct in order to take measures to protect themselves. The more frequent and systematic the misconduct is, the greater the social interest in resolving or discontinuing the misconduct.

The public interest in exposing violations of internal rules is often low. However, there may be a broader interest in exposing violations of internal rules as well. Depending on the circumstances, there may be public interest in revealing violations of internal rules and principles.

A starting point is that there is normally no public interest in revealing misconduct unless the conditions are severe.

### **3. Internal Reporting or External Reporting to Authority**

Thirdly, reporting should be done internally within the organization as outlined below or to an authority via its external reporting channels.

There is no requirement for external reporting to be preceded by internal reporting. The employee can therefore choose whether they want to report internally or externally to an authority through its external reporting channels.

Protection also applies if the employee reports externally to an authority in a way other than through its external reporting channels, provided if any of the following three conditions are met:

- I. The employee has first reported internally without:
  - The recipient taking reasonable follow-up actions in response to the report, or
  - The recipient provided reasonable feedback on the follow-up.
- II. The employee has reasons to believe that the misconduct presents an imminent or obvious danger to life, health, safety, or poses a risk of significant environmental damage, or has another valid reason to report to the authority.
- III. The employee has reason to believe that internal reporting would pose a risk of retaliation or lead to the misconduct likely not being effectively addressed.

## **Employees aren't Allowed to Publicly Disclose Information?**

As a principal rule, an employee must not bypass internal or external reporting and instead disclose information about misconduct publicly.

Disclosure means making information about misconduct available to the public. This can be done in various ways, such as providing information to someone else for publication, such as a journalist. Information can also be made available to the public by providing it to actors who can help spread the information, such as environmental organizations, elected officials, and other non-governmental associations. Disclosure also includes when the employee themselves publishes the information in a media accessible to the public, such as social media.

Disclosure may only occur if the following conditions are met:

1. The employee has reported externally without:
  - The recipient taking reasonable follow-up actions in response to the report, or
  - The recipient provided reasonable feedback on the follow-up within three months of receiving the report, or, if there are special reasons, six months, and the reporting person has been informed of the reasons for extending the deadline.

2. The employee has reasonable grounds to believe that the misconduct poses an imminent or obvious danger to life, health, safety, or poses a risk of significant environmental damage, or has another valid reason to disclose the information.

3. The employee has reasonable grounds to believe that external reporting would pose a risk of retaliation or would likely lead to the misconduct not being effectively addressed.

## **How Should an Employee Report Internally?**

To facilitate those intending to report information about misconduct that is of public interest, a special reporting channel is provided as outlined in **Appendix 1**.

# Appendix 1

## Reporting Channels

Reporting information about misconduct, which is of public interest to disclose, does not require any specific form.

However, to facilitate those who intend to report misconduct, Aspa Pulp AB has chosen to offer the following reporting channels:

- Via the reporting form on [Aspapulp.com](http://Aspapulp.com)
- Via email to [visselblas@aspapulp.com](mailto:visselblas@aspapulp.com) (Mikael, Roger and Elin will have access to this mailbox.)
- Via phone number
  - Mikael Arvidsson, owner, +46 721 888 688
  - Roger Bergström, CEO, +46 706 679 294
  - Elin Karlsson, HR-manager, +46 706 0172 09

- Via post to (above name) at the following address:

Aspa Pulp AB

696 93 Aspa Bruk

The individuals within Aspa Pulp AB who have access to the incoming reports are responsible for handling the reports with a very high level of discretion. Investigation will be varied out by the same line of authority depending on the nature and/or cause of the misconduct.

All documentation will be handled confidentially. GDPR will be followed. Confidentiality is required for all parties involved in the case.

Reports can also be made to a competent authority through their external reporting channels.