

Group Manual Whistleblowing

Manual owner: Chief People & Culture Officer (CPCO)

Manual Approver: CEO

1. Purpose and Scope

1.1 Purpose

This Manual sets out to support the Group Policy Whistleblowing with guidelines on how to report irregularities (whistleblow). Heimstaden's tolerates no form of corruption or irregularities that violate our values and our policies. This Manual together with the Group Policy Whistleblowing constitutes the main whistleblowing framework at Heimstaden.

1.2 Scope

This Manual shall be developed, implemented, monitored, and enforced in accordance with requirements in the Group Policy Whistleblowing document.

2. Introduction

2.1 Background

The Group Policy Whistleblowing affirms that you as an employee or external stakeholder of our company can safely report perceived irregularities, knowing that;

- They will be processed in accordance with the routines outlined in this policy
- They will be followed up
- The actions we take will be made transparent both to society at large and within our own organization.

We do not tolerate any reprisals for a report submitted in good faith, and you should feel safe in the knowledge that you will not be disciplined for reporting irregularities. Heimstaden is responsible for protecting the whistleblower from any negative consequences of reporting irregularities. Any bullying, "guilt-tripping," harassment, unfair treatment, punishment, or discrimination as a consequence of submitting a report is considered a violation of our code of conduct, and disciplinary action will be taken.

2.2 What is considered an irregularity?

Examples of issues you should always report:

- Illegal activities
- Financial deceit (e.g. false accounting, breach of internal control procedures, misappropriation of assets or fraud)
- Bribery and corruption (e.g. giving or receiving a bribe)
- Crimes against competition law (e.g. exchange of pricing information, collaborations to reduce competition)
- Serious threats against the environment, health and safety
- Any other activities which are considered inappropriate; discrimination, abuse of power, bullying, harassment, failure to follow existing regulations, etc

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Reports should pertain to abuses within company operations. This includes business operations and how rules and regulations are followed and issues regarding the relationship between employer (us) and employee or other stakeholder (you).

2.3 Who may be reported for company irregularities?

Reporting may only pertain to serious irregularities committed by any person in the company:

- An irregularity that is in breach of the law
- An irregularity the disclosure of which is in the public interest

2.4 Who can submit a report?

- Employees
- Volunteers and trainees
- Persons who are performing work under the control and management of a business operator
- Shareholders who are actively involved in the company
- Self-employed persons
- Persons who are members of a company's administrative, management or supervisory body

3. Instructions

3.1 How do I blow the whistle?

We work in an organization where employees and managers speak openly about positive areas as well as areas that may require improvement or change. Reporting any irregularity through our whistleblowing function must therefore only be done once you have taken the following actions:

- If you have perceived an irregularity related to your own or a colleague's job/work/work environment/customers – first raise the issue with your line manager.
- If you feel that your issue is not taken seriously or feel uncomfortable raising it with your line manager – talk to their manager and/or People & Culture representative. You may also report the matter to a safety officer if it falls within their area of responsibility or contact your union.
- If you feel you can't establish a dialogue with any of the above parties, as a last resort you can submit a formal report of irregularity (whistleblow) through Heimstaden's whistleblowing function in accordance with the instructions below.

3.2 Reporting tool

To guarantee a whistleblower's anonymity, a reporting tool is provided from an independent, external agent. The reporting channel is encrypted, and password protected. The whistleblower never needs to state their identity if they do not want to.

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- The whistleblower does not need to have evidence for their suspicions, but no accusations may be made with malicious intent or in the knowledge that the accusation is false.
- It is important that the whistleblower describes all facts in the report, including any circumstances that are believed to be less important. Statements should be carefully considered and all documentation that may be relevant should be attached.

3.3 Reporting Channels

Any employee or external party can report in writing via the website

<https://wb.2secure.se/wbui/> or verbally by phone at +46 771 77 99 77. You can remain anonymous in all reporting channels. In-person meeting can be requested by registering a report on the previously mentioned website, and will be held by agreement either with a representative from Heimstaden or with Heimstaden's provider of whistleblowing services, 2Secure.

When registering a new report on <https://wb.2secure.se/wbui/>, you must state the company specific code¹ of which company your report concerns. Once on the website, please follow the guided instructions to complete your report. You will remain anonymous unless you actively choose the opposite.

Once a report has been registered, it is processed by experienced case officers at 2Secure, who will contact the specifically assigned whistleblowing receivers at the Heimstaden company concerned. If the primary contact person is the subject of the report, another person on the contact list will be informed. It is always the concerned Heimstaden company who ultimately assesses the report and decides what measures are to be taken.

3.4 Feedback

After registering a report, the Whistleblower can log in by using their login details to see any follow-up questions and/or comments from the case officer at 2Secure. The report can be followed up on via <https://wb.2secure.se/wbui/> provided that the Whistleblower has saved the case number and the password generated when the report was submitted

4. External Reporting Channels

In some countries, in addition to reporting to Heimstaden's whistleblower channel, you can report externally² to a competent authority within a specific area of responsibility or to one of the EU institutions, bodies and agencies.

¹ Company codes attached in "Appendix 1 – Company Codes"

² For more information on what external reporting channels are used in your country, please find "Appendix 2 – External Reporting Channels"

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5. Statutory informant protection

In some countries, you can find local information regarding Statutory informant protection³

³ For more information on local Statutory informant protection, please find “Appendix 3 – Statutory Informant Protection”

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Appendix 1 – Company Codes

| Company/ies included in the reporting channel | Company Code |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Adepten Lägenheter 1601 AB | hec101 |
| Heimstaden AB Heimstaden U.K. Ltd. Heimstaden Finland OY Heimstaden rekstur ehf. | hec102 |
| Heimstaden Förvaltnings AB | hec103 |
| Heimstaden Denmark A/S Heimstaden Management ApS Akelius Management ApS | hec104 |
| Heimstaden Norway AS | hec105 |
| Heimstaden Germany GmbH | hec106 |
| Heimstaden Netherlands B.V | hec107 |
| Heimstaden s.r.o. | hec108 |
| Heimstaden Management Sp. z.o.o. | hec109 |
| Heimstaden Group Czech s.r.o. Heimstaden Group Denmark A/S Heimstaden Group Norway AS Heimstaden Group Poland Sp. z.o.o. Heimstaden Group U.K. Ltd. Heimstaden Group Finland OY Heimstaden Invest GmbH Heimstaden Group Netherlands B.V. | hec110 |
| Heimstaden Management GmbH Heimstaden Wohnungsverwaltungs mbH | hec111 |

Appendix 2 – External reporting channels

SWEDEN

REPORTING VIA EXTERNAL WHISTLEBLOWING CHANNELS

In addition to reporting to CUSTOMER NN's internal whistleblower channel, you can report externally to a competent authority within a specific area of responsibility or to one of the EU institutions, bodies and agencies. The following authorities have been appointed as competent authorities and established external reporting channels: Swedish Work Environment Authority, National Board of Housing, Building and Planning, National Electrical Safety Board, Swedish Economic Crime Authority, Swedish Estate Agents Inspectorate, Swedish Financial Supervisory Authority, Public Health Agency of Sweden, Swedish Agency for Marine and Water Management, Swedish Authority for Privacy Protection, Inspectorate of Strategic Products, Health and Social Care Inspectorate, Swedish Chemicals Agency, Swedish Consumer Agency, Swedish Competition Authority, Swedish Food Agency, Medical Products Agency, The county administrative boards, Swedish Civil Contingencies Agency, Swedish Environmental Protection Agency, Swedish Post and Telecom Authority, Government Offices, Swedish Inspectorate of Auditors, Swedish Tax Agency, Swedish Forest Agency, Swedish Gambling Authority, Swedish Energy Agency, Swedish Board of Agriculture, Swedish Board for Accreditation and Conformity Assessment, Swedish Radiation Safety Authority and Swedish Transport Agency.

Appendix 3 – Statutory Informant Protection

SWEDEN

ABOUT STATUTORY INFORMANT PROTECTION

In addition to the ability to report suspected irregularities in accordance with whistleblowing legislation, there is also a right to freedom of disclosure and acquisition in accordance with the Swedish Freedom of the Press Act and the Swedish Fundamental Law on Freedom of Expression. This means that it is possible for an employee (with certain exceptions) in both private and public sectors to submit with impunity otherwise confidential information for publication to mass media covered by the Swedish Freedom of the Press Act and the Swedish Fundamental Law on Freedom of Expression.

There is also extended protection for employees in public sector organizations or other operations where informant protection applies in accordance with the Swedish Informant Protection in Certain Sectors of Economic Activity Act (SFS 2017:151) or the Swedish Public Access to Information and Secrecy Act (SFS 2009:400). This extended protection relates to a prohibition against investigation and a prohibition against retaliation.

The prohibition against investigation means that a government agency or other public body may not, as a general rule, investigate who has submitted a notification for publication. The prohibition against retaliation means that the general public may not take measures that have negative consequences for an individual because he or she has exercised his or her freedom of expression and disclosure.