



Our whistleblowing policy and procedures.

Adopted: **2023-11-30**

Last updated: **2023-11-30**

Sigma Polymer Group

Stålgatan 2

703 83 Örebro



1. Purpose and Application

This Whistleblower Policy is established to encourage and enable the reporting of wrongdoings related to Sigma Polymer Group (hereby the "Company"). This policy is intended to ensure that such reports can be made anonymously, verbally or in person with a meeting request and that they are handled in a professional and fair manner.

2. Whistleblowing Definition

Whistleblowing under this policy is defined as reporting misconduct which refers to:

- a) **Public interest:** *Situations where actions, omissions or other circumstances are of public interest and may adversely affect **Sigma Polymer Group** or its stakeholders. This includes but is not limited to illegal activities, fraud, corruption, unethical behavior, discrimination and dangerous working conditions.*
- b) **General complaints:** *Complaints about colleagues, salary or other matters that may have a significant impact internally. External impacts with a third party are generally not considered whistleblowing and these cases should be raised to the immediate manager in the first instance.*

3. Reporting Channels

Sigma Polymer Group provides all whistle-blowing avenues under the law:

- a) **Anonymous reporting:** *The company has established an anonymous reporting system where employees, suppliers, customers and other stakeholders can report wrongdoing without revealing their identity. Reporters are asked to be as detailed as possible to facilitate the investigation. The anonymous whistleblowing route is secure where no personal information is shared with us as the recipient while we, the company, can communicate with the whistleblower.*
- b) **Oral reporting:** *Employees have the right to report misconduct orally to their manager, supervisor or the independent group responsible for managing whistleblowing. Oral reporting should be documented and treated confidentially; through our function the whistleblower submits his/her audio file where feedback is given in writing.*
- c) **Personal reporting with meeting request:** *Employees have the possibility to request a personal meeting with the independent group to discuss misconduct and provide additional information. Such meetings should be kept confidential and respect the integrity of the reporter. Through our whistleblowing function, the whistleblower can create a meeting request.*



4. Independent group

Sigma Polymer Group has established an independent group of qualified and impartial individuals responsible for investigating and handling whistleblowing. This team has the right to engage lawyers and attorneys to support the investigation if necessary. Our team consists of: **Kaidi Ottis** and **Robert Asplund**.

5. Confidentiality and Privacy

All information collected in the context of whistleblowing, including the identity of the whistleblower, will be treated confidentially and disclosed only to the extent necessary to conduct a thorough investigation. Measures to protect the integrity of the reporter will be taken.

6. Protection against retaliation

Sigma Polymer Group is committed to protecting whistleblowers from retaliation, harassment or discrimination as a result of their whistleblowing. All such incidents will be dealt with promptly and consistently.

7. Measures and Consequences

- a) **If the investigation confirms the misconduct:** *appropriate action will be taken to rectify the situation and possibly report it to the authorities if required. The reporter will be informed of the outcome of the investigation within a reasonable time.*
- b) **Legal timeline:** *Our whistleblowing function acknowledges receipt according to the "7-day rule", this is done to confirm that systemic failures have not occurred while our designated whistleblowing team is informed in all units. Then we, as a company, will handle the case and take a decision on the individual case within 3 months.*

8. Evaluation and Update

This policy will be regularly evaluated and updated to ensure its effectiveness and compliance with whistleblowing laws and regulations.

9. Contact Information

To report misconduct, please use one of the indicated reporting channels. General complaints should not be reported in the whistleblowing channel. For general complaints, please contact your immediate manager or company representative. This policy is intended to encourage and support a culture of honesty, integrity and responsibility within the **Sigma Polymer Group**. We invite all stakeholders to actively participate in ensuring that our company remains a place where misconduct can be reported safely and fairly.



This policy was adopted by **Magnus Cedergren** on **2023-11-30**.

Sigma Polymer Group reserves the rights to update this policy.

Last updated: **2023-11-30**

A handwritten signature in blue ink, appearing to read 'Magnus Cedergren', positioned above a horizontal line.

By: **Magnus Cedergren**