

Policy owner: Chief Legal Officer
Approver: CEO

1. Mandate

The primary goal of this Policy is to ensure that Heimstaden Bostad (the Company) is transparent and compliant regarding reporting irregularities (whistleblowing) while fostering an environment that supports and safeguards individuals. The Company encourages employees etc. to report unethical or illegal behaviour that violates the values outlined in the Company's Code of Conduct.

This Policy is updated following the EU Whistleblower Protection Directive.
(<http://data.europa.eu/eli/dir/2019/1937/oj>).

From January 2025 onwards, the Director of Governance, Risk, and Compliance (GRC) has been given a mandate to administer the whistleblowing function on behalf of the Chief Legal Officer.

2. Background

This Policy affirms that, as an employee or external stakeholder of the Company, you can safely report perceived or actual irregularities, knowing that:

- Reports will be processed according to the routines outlined here.
- Each report will be followed up appropriately and feedback to the whistleblower will be provided.
- Proper actions will be taken according to the specifics of each case.

3. Objectives of this policy

- Empower personnel and relevant stakeholders to speak up about perceived or actual irregularities.
- Enable early detection and correction of wrongdoing, within, by, or against the Company.
- Prevent and minimise damage to the Company, including legal liability, financial losses, and lasting reputational harm that may decrease trust internally as well as externally.
- Prevent and minimise damage to the public interest, including public health, human rights, and the environment.
- Protect whistleblowers from potential retaliation.
- Enable the Company to learn from incidents, implement necessary corrections, and prevent them from happening again.
- Set out the guidelines on how to report irregularities and the whistleblowing process steps.

4. Policy target group

The principles set out in this Policy apply to all who are or have been, in a business-work-related context with the Company, including:

- Employees, consultants, trainees, subjects for recruitment, volunteers
- Shareholders and management
- Third parties (suppliers, customers, investors, stakeholders, business partners, etc.)

This means that reporting can be done towards any person in the Company and by any person inside and/or outside the Company.

5. What should be reported?

Reporting pertains to:

- An irregularity that is in breach of the law.
- An irregularity that could affect other parts such as the market, competitors, consumers, etc.
- Any breach of the Company's Code of Conduct and Business Partner Principles.

Any concerns related to one of the topics below (list is non-exhaustive) but the issues below should be reported according to the EU Whistleblowing Protection Directive (<http://data.europa.eu/eli/dir/2019/1937/oj>):

Bribery & Corruption/Facilitation Payments/Kickbacks
Gifts & Hospitality
Conflict of Interest
Money Laundering /Tax Evasion
Terrorism Financing
Antitrust & Competition Law
Confidential Information
Trade Compliance
Insider Trading
Theft/Misuse of company assets
Internal Control Procedures
Financial Integrity/Fraud
Maintaining Records/Bookkeeping
Human Rights
Intellectual Property
Data Privacy
Cybercrime
Health, Safety, Security, Environment (HSSE) violations
Workplace Violence
Moral / Sexual Harassment
Unfair Treatment / Retaliation
Equal Opportunity
Discrimination/ Recruitment
Inappropriate Behaviour

Important:

The whistleblower does not need to provide evidence for his or her suspicions, but no accusations may be made with malicious intent or in the knowledge that the accusation is false. A person is considered to have reported in good faith if that person has acted based upon a reasonable belief that the information provided is true and correct with the facts known at the time of making the report.

The whistleblower should include all relevant facts in their report, even those they believe to be less significant. Any related documentation that may be pertinent should also be attached.

6. Reporting Channels

Any employee, third party, stakeholder, partner, etc, can report in writing or orally, a concern through different channels:

The Company's Internal channels

- A line manager in the Company
- Any member of the People & Culture team (P&C)
- The GRC team
- Email: raiseyourvoice@heimstaden.com

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The Company's External channel – "2Secure"

If you prefer to report to our external provider "2Secure", you can do it in writing via the website <https://wb.2secure.se/wbui/> or verbally by phone at +46 771 77 99 77. You can also request a meeting by submitting a report on the above-mentioned website.

Public Authority

In addition to the reporting channels provided by the Company, you may also, depending on the nature of the case, report to a competent authority within a specific area of responsibility, such as the National/local Police department, or one of the EU institutions, bodies, and agencies. In some countries, local information regarding statutory informant protection is available.

General

You have the option to remain anonymous when using either of the above-mentioned reporting channels (internal and external).

7. Feedback

After submitting a report, the Whistleblower will receive a confirmation within seven (7) days. Feedback and/or status updates on the report and/or investigation will be received within three (3) months. The Whistleblower may also be contacted at any point during the process if further clarification is needed. The GRC department aims to reach a fair, impartial, and timely conclusion.

8. Consequence Management

Following the investigation process, if the concern raised is confirmed, some actions can be taken to correct the wrongdoing and prevent it from happening again. These actions should be fair, appropriate, and compliant with local law and legislation.

Examples of such actions include, but are not limited to:

<i>Disciplinary actions</i>	<i>Corrective actions</i>
Demotion/Change in responsibilities	Update governing documents
Adjust performance rating	Procedure update
Verbal warning	Additional training
Written warning	Additional monitoring
Financial consequence	Internal communication
Improvement plan	Proposal for audit
Suspension	Additional counselling by supervisor
Termination	

9. Confidentiality

When assessing and managing cases, confidentiality and data privacy will be a key priority for the investigation team and all participants involved in the process. The need for confidentiality begins when the concern is reported and continues until the closure. Confidentiality also includes those who may be implicated in wrongdoings. Applicable Data Privacy Laws and Regulations shall be met.

The Company may be required to disclose to competent authorities where required by law and will act accordingly.

10. Prohibition of retaliation

The Company expressly prohibits any form of retaliation against the person(s) who report a concern in good faith or against the person(s) participating in an investigation. Retaliation appears in many forms and shapes and includes, but is not limited to: Termination of employment, withholding of salary raise and/or promotion, harassment, discrimination, reputation damage to the person(s) involved, or blacklisting of the same.

Individuals who retaliate will be subject to disciplinary consequences, regardless of whether the investigation confirms or not the reported behaviour. Retaliation will be treated as a separate case. You should feel safe knowing that you will not be disciplined for reporting irregularities.

11. Roles and Responsibilities

- The Company's top management is responsible and accountable for the effective implementation of its internal whistleblowing system, demonstrating its commitment and setting a clear "tone from the top" in support of speaking up and listening closely to any wrongdoing, perceived or actual.
- The GRC Director, who has been given the mandate by the CLO as the Policy Owner, is responsible for the operation of the Whistleblowing system and should ensure:
 - a) Timely, fair, and impartial follow-up of all reports received.
 - b) Address confirmed wrongdoing and work together with P&C and the business involved to correct any identified issues.
 - c) Follow-up on the actions agreed upon when the report is closed (after the investigations are concluded and actions are defined).
 - d) Adequately document and keep all reports in retrievable and auditable form, following confidentiality and data protection requirements.

12. Requirements from Group

The Company and all its subsidiaries are required to adopt the standardised whistleblowing process, as outlined in this document.

13. Reference Documents

- Code of Conduct
- Business Partner Principles
- EU Whistleblower Protection Directive (<http://data.europa.eu/eli/dir/2019/1937/oj>)

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14. Company Code (to be used when raising a concern through 2Secure)

Company/-ies included in the reporting channel	Company Code
Heimstaden A Sweden AB	hec101
Heimstaden AB Heimstaden U.K. Ltd. Heimstaden Finland OY Heimstaden rekstur ehf. Heimstaden Services Sweden AB	hec102
Heimstaden Sweden AB	hec103
Heimstaden Denmark A/S	hec104
Heimstaden Norway AS	hec105
Heimstaden Germany GmbH	hec106
Heimstaden Netherlands B.V	hec107
Heimstaden s.r.o.	hec108
Heimstaden Poland Sp. z.o.o.	hec109
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 Group Netherlands B.V. Heimstaden Invest GmbH Heimstaden Services Norway AS Heimstaden Services Poland Sp. z.o.o.	hec110
Heimstaden Germany II GmbH Heimstaden Wohnungsverwaltungs mbH	hec111
Heimstaden Group Czech s.r.o. Heimstaden Services Czech s.r.o. Heimstaden Czech s.r.o. DomThem s.r.o.	hec112

15. Change Log

Valid from/Date	Version	Created by	Description of Change
22.10.2023	1.0	Group P&C	Strengthen the protection of whistleblowers.
01.01.2025	2.0	Group GRC	Update and merge with the Whistleblowing Manual