

AB Sagax

Guidelines for the whistleblowing service

Adopted by the Board of Directors of AB Sagax on 8 May 2026

1. Introduction

Good business ethics are fundamental to Sagax's credibility. The Company has a responsibility to its owners, employees, customers and business partners to act properly in accordance with applicable law and good business practice. Its operations shall be transparent and capable of withstanding scrutiny.

Sagax has zero tolerance for corruption, discrimination, harassment, crime and environmental violations. To reduce risks and maintain confidence in the business, suspected misconduct must be identified and addressed at an early stage.

These guidelines describe how employees and external parties can report suspected wrongdoing in a work-related context where disclosure of the information is in the public interest.

Reports may be made openly or anonymously through an external whistleblowing channel.

2. What can be reported

The whistleblowing channel shall be used to report serious wrongdoing such as:

- breaches of law;
- corruption, fraud, money laundering or terrorist financing;
- serious breaches of Sagax's policies; and
- other irregularities of public interest.

The channel shall not be used for general personnel matters or minor deviations lacking a public-interest element. Such matters shall primarily be handled by the immediate manager or under other internal procedures.

3. Reporting

Reports may be made:

- to the immediate manager;
- to another representative of the Company; or
- through Sagax's external whistleblowing channel.

The whistleblowing channel is available to employees and external stakeholders. Sagax encourages open reporting, but anonymous reporting is possible.

4. Handling of cases

Sagax's management is responsible for the whistleblowing service and, in consultation with a representative of the external service, assesses incoming cases and decides whether to investigate further.

- Receipt of a report is acknowledged within seven (7) days.
- Feedback is provided within three (3) months, insofar as confidentiality permits.
- Cases are investigated objectively by people who are not involved in the matter reported.
- Only people who need the information for the investigation are given access to it.

External expertise may be engaged when necessary. Through the anonymous whistleblowing channel, investigators can communicate with the reporting person. Such messages are anonymised.

Protection of whistleblowers

A person who reports under these guidelines and had reasonable grounds to believe that the information was true is protected under the Swedish Whistleblowing Act. Sagax does not tolerate retaliation against whistleblowers. Their identity is protected and treated confidentially in accordance with law. Whistleblowers may also report to competent authorities in accordance with the Whistleblowing Act.

Protection of persons concerned

People who are the subject of a report shall be treated fairly and in accordance with data protection rules. Information shall be accurate and handled with appropriate confidentiality. Such persons have the right to access information about themselves and request correction if it is incorrect, incomplete or out of date. These rights may, however, be subject to overriding safeguards necessary to prevent destruction of evidence or other impediments to the handling and investigation of the report.

Reporting the outcome

At the end of the investigation, the results are reported to the CEO. If the CEO is the subject of the investigation or suspicion, the report is submitted to the Board of Directors, which decides on corrective measures.

Misuse of the system

A whistleblower need not have strong evidence of a breach before raising suspicions or concerns, but allegations must not be made with malicious intent or in the knowledge that they are false. Misuse of the system by knowingly providing false or incorrect information is a serious offence and may lead to disciplinary action, including dismissal.

This document is an in-house translation of the Swedish policy. In the event of discrepancies, the Swedish original will supersede the translation.

Deletion of information

All reported suspicions are deleted when the case is closed, usually within two months after the investigation is completed. All documentation from any investigation is anonymised by removing information that could directly or indirectly identify the reporting person or the person under investigation.

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5. Responsibility for the guidelines

The Board of Directors has ultimate responsibility for the guidelines.

The CEO is responsible for implementing and following up the service and for ensuring that employees receive relevant information and training.
