

Policy – Newsec AB – Whistleblowing Policy

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Whistleblowing Policy

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1. Introduction

1.1 Scope and objective

Newsec has set up a whistleblowing system (the “Whistleblowing System”) that can quickly identify any irregularities that can damage our company or our employees.

The objective of this policy is to describe the Whistleblowing System as well as the internal whistleblowing process including relevant contact persons etc.

Newsec refers to Newsec AB as well as its majority-owned (>50%) subsidiaries and joint ventures. This policy applies to all employees, all officers, all members of Board of Directors, and all consultants and contractors within Newsec.

This policy does not apply to third parties.

2. Whistleblowing system – How does it work?

2.1 What is Whistleblowing?

A whistle-blower is a person who draws attention to an irregularity in a company or an organisation. Traditionally, the term is used for employees who have provided information through the mass media, but the term has now taken on a broader definition.

If an employee has become aware of, or suspects, that someone active within Newsec’s organisation is not acting in accordance with applicable legislation, attention must always be drawn to this. Irregularities should in the first instance be reported to a manager.

For us it is essential that information about irregularities comes to light. To complement our commitment to a transparent corporate climate, we have chosen to implement the Whistleblowing System. The purpose of the system is to provide a channel where events or circumstances can be reported without the whistle-blower being afraid of retaliation. It is our hope that any irregularities can quickly be drawn attention to and remedied before the underlying causes grow.

2.2 What can be reported?

This policy covers misconducts, serious events and irregularities that could have a harmful impact on Newsec business activities and, due to the nature of the irregularity, cannot be reported in the usual manner, such as but not limited to:

- Illegal activities
- Financial fraud, such as improper accounting, violations of internal control procedures, asset confiscation or fraud
- Bribery and corruption, such as conflicts of interests, bribes, sponsorship, donations, gifts

- Breaches of competition law, such as price fixing, exchange of price sensitive information, collusion on bidding with competitors
- Serious threats to the environment, health and safety
- Activities other than by law, treaty or agreement are to be regulated as seriously inappropriate actions such as discriminatory work routines, the use of child labour, human rights violations
- Information that any of the above-mentioned situations are deliberately withheld from disclosure

If the report does not fall within the framework of the above, the case must be reported in accordance with Newsec's internal guidelines, policies, or procedures.

If you are unsure about whether to report an irregularity, we recommend that you report it. If your report cannot be handled within the Whistleblowing System, you will be informed of this and given advice about where to turn instead.

2.3 Who can submit a report?

- Employees
- Volunteers and trainees
- Persons who are performing work under the control and management of a business operator (e.g., hired consultants)
- Shareholders who are actively involved in the company
- Self-employed persons
- Persons who are members of a company's administrative, management or supervisory body, if the business operator is a company

2.4 How can a report be made?

Option 1: Report to a manager within Newsec's organisation or to the corporate group's management

Option 2: Report anonymously through the reporting tool for whistleblowing in accordance with the instructions below

2.4.1 Reporting via internal whistleblowing channels

Reporting can take place in writing via the website <https://wb.2secure.se/> or verbally by phone at +46 (0)771-779977. You can choose to remain anonymous in both of these reporting channels. If you would like to report via an in-person meeting, this can be requested by registering a report on the website <https://wb.2secure.se/>. The in-person meeting will be held by agreement either with a representative from Newsec or with Newsec's provider of whistleblowing services, 2Secure.

When registering a new report on <https://wb.2secure.se/>, you must use company specific codes that are associated with different reporting channels (as needed by applicable regulations). You should use the code that represents the company where the relevant irregularity has occurred.

Company	Code
Newsec AB (Including Advisory in all markets, Newsec Property Asset Management in Norway and the Baltics)	nse058
Newsec Property Asset Management Sweden AB	nss648
Newsec Property Asset Management Denmark A/S	nsd358
Newsec Property Asset Management Finland Oy	nsa958

On the website, you will be asked to answer several questions about the matter to which the report relates. You can remain anonymous and are assigned a unique case number and password, which must be saved so that you can actively log in to the website, monitor the report and communicate with the case officer at 2Secure.

Once a report has been registered, it is processed by experienced case officers at 2Secure, who will contact Newsec's primary contact person based on a predetermined contact list with (see below). If the primary contact person is the subject of the report, another person on the contact list will be informed. It is always Newsec who ultimately assesses the report and decides what measures are to be taken.

2.4.2 Reporting via external whistleblowing channels

In addition to reporting to Newsec's internal whistle-blower channel, you can report externally to a competent domestic authority within a specific area of responsibility or to relevant EU institutions, bodies and agencies as stated in applicable regulations.¹

2.5 The reporting tool and the external business partner

To ensure your anonymity, we provide a reporting tool from an external and independent agent. The reporting channel is encrypted and password protected. No cookies are stored and all metadata is erased from uploaded files in order to protect your identity. You never have to reveal your identity if you do not wish to. If you wish to take extra precautions, we recommend that you

¹ 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. Go to the website of the Swedish Work Environment Authority for a summary of each authority's area of responsibility and contact details: <https://www.av.se/om-oss/visselblasarlagen/extern-rapporteringskanal/lista-over-myndigheter-med-ansvar-enligt-ansvarsomrade-enligt-forordning-2021949/>.

submit your report from a computer that is not connected to Newsec's IT environment, such as a private computer, smartphone, or tablet.

- You do not need evidence for your suspicions, but no accusations may be made with malicious intent or with the knowledge that the accusation is false.
- It is important that you describe all the 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.

The independence of the solution is increased by involving an external agent to handle the reports, see more details below.

3. Internal process and organisation

3.1 Who receives the report?

In whistleblowing matters, Newsec collaborates with 2Secure, which is an independent, external agent. All reports are received and handled by case officers at 2Secure. They have extensive experience of investigations and global capacity if necessary. 2Secure works in consultation with Newsec's whistleblowing contact persons (see table below) and, the Whistleblowing Committee. If the contact person of the relevant company is the subject of the report, the Whistleblowing Committee will always be involved. All assessments and decisions on measures are made by Newsec's contact persons and/or Whistleblowing Committee.

3.2 Feedback

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

3.3 Contact persons and Whistleblowing Committee

The appointed contact persons, for the different companies, are the first persons notified about reported cases. The primary contact person shall always be involved in qualified cases and is responsible of convening the Whistleblowing Committee. Before contacting the relevant contact person, 2Secure will ensure that the contact person is not subject for the reported case. If so, the primary contact person and/or the chairperson of the Whistleblowing Committee will be contacted.

The contact persons (including primary contact person) for the different companies are as follows.

Newsec AB (including Newsec subsidiaries other the ones listed below)

Contact person	Åsa Nilsson
Company	Newsec AB
Role	Corporate Compliance Manager
Tel.	+46739444125
Email	asa.nilsson@newsec.com

Newsec Property Asset Management Finland Oy

Contact person	Mari Karttunen
Company	Newsec Property Asset Management Finland Oy
Role	Head of Legal
Tel.	+358 50 486 7442
Email	Mari.Karttunen@newsec.fi

Newsec Property Asset Management Denmark A/S

Contact person	Katrine Ly
Company	Newsec Property Asset Management Denmark AB
Role	Head of Legal
Tel.	+45 5122 2480
Email	katrine.ly@newsec.dk

Newsec Property Asset Management Sweden AB

Contact person	Joel Björnfot
Company	Newsec Property Asset Management Sweden AB
Role	Head of Legal
Tel.	+46739444225
Email	joel.bjornfot@newsec.se

The **Whistleblowing Committee** is instituted to safeguard impartiality and independency for our whistleblowing function. The Whistleblowing Committee is always involved in qualified cases and when conflicts of interest. The Whistleblowing Committee shall consist of a board member of Newsec AB (who is also the chairperson), a Group HR or Legal representative and an external lawyer.

The **Whistleblowing Committee** has the following members.

Company	Newsec AB / Stronghold Invest AB
Name	Håkan Johansson
Role	Board member Newsec AB and Stronghold Invest AB
Tel.	
Email	Hakan.johansson@stronghold.se

Company	Newsec Property Asset Management AB
Name	Camilla Wilgodt
Role	General Counsel
Tel.	+46706195981
Email	camilla.wilgodt@newsec.com

Company	Kanter Advokatbyrå
Name	Ulf Johansson
Role	Partner
Tel.	+46 708 42 14 46
Email	johansson@kntr.se

4. Policy information

Connected rules, guidelines and knowledge base

This policy requirements include details similar to rules and guidelines. Other rules and guidelines etc. may also describe these policy requirements.

Deviations

Requirements in this policy must be followed. Permanent and/or temporary deviations from this policy requirements shall be approved by the Policy Owner. If you are unsure whether a specific behaviour or conduct is permitted, advice should always be sought in advance from the Policy Owner. Any breach of the policy must be reported to Policy Owner.

Policy review

Review interval	Next review due by	Next review start
Every year	June 2024	May 2024