



Whistleblower Policy Atrium Ljungberg AB

(Resolved at the Board meeting on 12/05/2026)

Purpose

Atrium Ljungberg AB, along with the group's subsidiaries ("Atrium Ljungberg" or the "Company") endeavours to conduct its business in a long-term and sustainable manner and to maintain a transparent business climate and high standard of business ethics. The Company is therefore eager to have any misconduct affecting its business operations or personnel made known. The Company shall therefore provide a means for employees and others to report serious misconduct anonymously and without fear of retaliation through the Whistleblowing Channel (as defined below) in accordance with this policy. Other misconduct or grievances not fulfilling the requirements for reporting through the Whistleblowing Channel (see below) such as disputes, errors, complaints, certain types of personal offences, work-related personal relationships and dissatisfaction with pay should not be reported through the Whistleblowing Channel. These matters shall, if you are an employee of the Company, initially be reported to your immediate manager or your manager's manager or as specified in Atrium Ljungberg's other policies, guidelines and procedures or, if you are not an employee of the Company, to a member of the Company's whistleblower committee, i.e. the chairman of the audit committee, HR Director, general counsel or a member of executive management.

Responsibility and governance

This policy is to be revised regularly and adopted by the Board at least once a year. The General Counsel is the document owner and responsible for this policy.

Violations of this policy is to be reported to the Company's general counsel.

Whistleblowing Channel

The Company shall make a reporting tool available on its website that ensures that the anonymity of any person reporting misconduct covered by this policy is protected (the "Whistleblowing Channel") in accordance with applicable regulations on whistleblowing. The Whistleblowing Channel shall be provided by an external service provider. Reports can also be made through outside whistleblowing channels - see more below.

Misconduct eligible for reporting through the Whistleblowing Channel

Misconduct occurring in Atrium Ljungberg that the reporter (see what categories can report via the Whistleblowing Channel) has observed in a work-related context can be reported. These irregularities may be ongoing or forthcoming, and they may relate to an action or an omission.

It must be in the public interest to disclose the misconduct being reported, or such misconduct must constitute a direct violation of a legal act of the European Union (or a law, ordinance or

regulation that implements or supplements such a legal act). Examples of misconduct that can be reported include those involving:

- accounting, internal accounting controls, audits, bribes or other economic crime,
- public procurement, competition, money laundering and terrorist financing, product safety and product compliance, transport safety, environmental protection, food and feed safety, animal health and well-being, public health, consumer protection, protection of privacy and personal data,
- serious breaches of Atrium Ljungberg's Groupwide policies, or
- other irregularities that are against the law or that relate to the vital interests of Atrium Ljungberg or the life and health of individuals.

Employee categories that can use the Whistleblowing Channel

The Whistleblowing Channel can be used by:

- employees at Atrium Ljungberg,
- people who apply for or look for work at Atrium Ljungberg,
- people who apply for or carry out voluntary work at Atrium Ljungberg,
- people who apply for or carry out an internship at Atrium Ljungberg,
- people who are otherwise available to perform or do perform work under the direction and oversight of Atrium Ljungberg,
- people who are self-employed and who apply for or carry out work at Atrium Ljungberg,
- people who are members of Atrium Ljungberg's administrative, management or supervisory bodies,
- shareholders who are available to be active or who are active in Atrium Ljungberg, and
- people who have belonged to any of the categories above and who have become aware of- or obtained the information while they were at Atrium Ljungberg.

Reporting through the Whistleblowing Channel

The Whistleblowing Channel is made available by an external and independent service provider in order to protect the anonymity of the whistleblower. The Whistleblowing Channel shall be encrypted and password-protected. The whistleblower is not obliged to disclose their identity if they do not want to.

The reporting person shall within seven days receive confirmation that the report has been received. No confirmation will be provided if the reporting person has waived the right to such confirmation or if there is reason to believe that providing confirmation could reveal the person's identity. Within three months, the reporting person will receive feedback, to a reasonable extent, regarding the measures taken in response to the report and the reasons for those measures.

Information contained in a report may be disclosed. If information that could identify the reporting person needs to be disclosed, the person will be informed before such disclosure takes place. However, such information will not be provided if doing so would prevent or hinder the purpose of the follow-up or the measures taken. Information that may identify a person includes name, personal identity number, and address. It may also include information about where the person works or the role the person holds within the organization.

Confirmation, feedback, and all other communication will take place through the Whistleblowing Channel. It is therefore important that the reporting person saves their login credentials and actively follows up on their case.

The following shall be stated on the Company's website in connection with the Whistleblowing Channel:

- Although a whistleblower does not need to have evidence to report their suspicions, no accusations may be made with malicious intent or with the knowledge that the accusation is false.
- It is important for the whistleblower to describe all the facts in the case, including anything that they do not think is very important.
- The whistleblower is encouraged to make a detailed statement and attach everything that may be relevant.

Whistleblowers shall be offered the possibility to report both in writing via forms accessible via a link on the Company's website to the external provider's website or by telephone to the external provider of the Whistleblowing Channel. Reporting shall also be offered through in-person meetings with a representative from Atrium Ljungberg or with Atrium Ljungberg's provider of whistleblowing services per agreement.

Anyone from the categories who per the above is eligible to use the Whistleblowing Channel is entitled to protection under the Act (2021:890) on Protection of Persons Reporting Irregularities (Whistleblowing Act). This protection basically means that Atrium Ljungberg may not prevent or try to obstruct this kind of reporting. Similarly, if the report is made in good faith, i.e. with good intentions and the belief that what is being reported is true, Atrium Ljungberg may not take any form of retaliation (i.e. give any form of punishment) against the whistleblower, irrespective of the result of the investigation. This prohibition against retaliation also covers people who have assisted with the report in a work-related context (e.g. an elected representative or safety officer); someone who has any other connection to the whistleblower (e.g. colleagues and relatives); and people who are connected to any legal entities (e.g. companies) that the whistleblower owns or works for.

In cases where duty of confidentiality is breached in reporting, whistleblowers are protected through discharge from liability, provided that there were reasonable grounds to believe that reporting of the information was necessary to reveal the misconduct. Discharge from liability also applies when violation of provisions pertain to the collection of information, provided that the whistleblower at the time of obtaining the information, had reasonable grounds to believe that this collection was necessary to reveal misconduct. Discharge from liability does not, however, apply in the breach of confidentiality according to the Defence Inventions Act (1971:1078) or deliberate breach of such duty of confidentiality that, according to the Public Access to Information and Secrecy Act (2009:400), restricts the right to communicate and make information public under freedom of the press or freedom of expression. Discharge from liability and protection against retaliation does not apply if the whistleblower commits a crime by reporting or obtaining the information.

Processing and investigating a report made through the Whistleblowing Channel

Atrium Ljungberg works with an external and independent service provider in whistleblowing cases. All reports are received and processed initially by the external service provider, which has been contracted as an external party to evaluate the reports at the first stage of the process. The external service provider shall have adequate experience in this type of investigation. The external service provider works and investigates in consultation with Atrium Ljungberg and when appropriate, the report is submitted to specially appointed people at Atrium Ljungberg for further processing. These specially appointed persons make up Atrium Ljungberg's whistleblowing committee, and consist of the chairman of the audit committee, the HR Director and the general counsel. If any of them are the subject of the report, they will not be involved in handling the

case. All assessments and decisions on measures are made by Atrium Ljungberg's Whistleblowing Committee.

Investigations shall be carried out as expeditiously as possible and in a confidential, fair and impartial way. When considered necessary upon further investigation of a report, the information in the report may be shared with other parties, inside or outside Sweden, in order to investigate the report or to file a police report.

Written reports and documentation from verbal reports shall be stored and destroyed in accordance with applicable legislation. Personal data shall not, however, be processed longer than 2 years after the matter is closed.

Reporting through external whistleblowing channels

In addition to reporting through the Whistleblowing Channel, reporting can also take place externally to a competent authority within a specific area of responsibility or to one of the EU institutions, bodies and agencies. The reporter remains protected under the Whistleblowing Act when reporting takes place externally. The following authorities have been appointed as competent authorities and have set up external reporting channels: Swedish Work Environment Authority, Swedish National Board of Housing, Building and Planning, National Electrical Safety Board, Swedish Economic Crime Authority, Swedish Estate Agents Inspectorate, Financial Supervisory Authority, Public Health Agency of Sweden, Swedish Agency for Marine and Water Management, Swedish Authority for Privacy Protection, National Inspectorate of Strategic Products, Health and Social Care Inspectorate, Swedish Chemicals Agency, Swedish Consumer Agency, Swedish Competition Authority, Swedish Food Agency, Swedish Medical Products Agency, County Administrative Boards, Swedish Civil Contingencies Agency, Swedish Environmental Protection Agency, Swedish Post and Telecom Authority, Government Offices of Sweden, 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.

Statutory whistleblower protection

The Whistleblowing Act provides whistleblowers protection under certain conditions. In addition to the ability to report suspected irregularities in accordance with Whistleblowing Act, 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 the 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.