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Whistleblowing Policy

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1. Our Guidelines

This whistleblowing policy is established to encourage and enable the reporting of misconduct related to Citira Holding and its subsidiaries (later in this document referred to as “the Group”). The purpose of this policy is to ensure that employees and stakeholders of the Group can make reports anonymously, verbally, or in person through a meeting request, and that they are handled in a professional and fair manner.

Currently, the Group provides separate whistleblowing systems in the countries where we operate: Sweden & Norway, Finland, and Poland. Employees and stakeholders should use the whistleblowing system for the country in which they work or are engaged with the Group. Employees working for the Group-level function should use the system for Sweden & Norway.

To report misconduct, please use one of the designated reporting systems listed in point 5. General complaints should not be submitted through the whistleblowing system; instead, contact your immediate manager or local HR.

This policy supports a culture of honesty, integrity, and accountability within the Group. We encourage all employees and stakeholders to actively contribute to maintaining a safe and fair environment for reporting misconduct.

2. Definition of Whistleblowing

Whistleblowing under this policy is defined as reporting misconduct concerning:

- a) **Public Interest:** Situations where actions, failure to act, or other circumstances are of public interest and may negatively affect the Group or its stakeholders. This includes, but is not limited to, illegal activities, fraud, corruption, unethical behavior, discrimination, and unsafe working conditions.
- b) **General Complaints:** Complaints about colleagues, salary, or other matters that may have significant internal importance but do not affect third parties externally are generally not considered whistleblowing. These issues should first be raised with the immediate manager or local HR. If an individual feels that their concerns are not being addressed, then the whistleblowing systems should be used, regardless of whether the matter is technically a complaint or a formal whistleblowing case.

3. Reporting Channels

The Group provides all whistleblowing channels required by law:

- a) **Anonymous Reporting:** The Group has established anonymous reporting systems where employees, suppliers, customers, and other stakeholders can report misconduct without revealing their identity. Reporters are encouraged to provide as much detail as possible to facilitate the investigation. The anonymous whistleblowing system is secure, ensuring that no personal information is shared with the recipient, while still allowing the Group to communicate with the whistleblower. The reports are handled by country level whistleblowing committees.

- b) Verbal Reporting: Employees have the right to report misconduct verbally to a member of the relevant whistleblowing committee. Verbal reports must be documented and treated confidentially. Through our systems, the whistleblower submits an audio file, and feedback is provided in writing.
- c) In-Person Reports via Meeting Request: Employees may request a personal meeting with a member of the relevant whistleblowing committee to discuss misconduct and provide additional information. Such meetings must be held confidentially and respect the reporter's privacy. Through our whistleblowing systems, the whistleblower can create a meeting request.

4. Whistleblowing Committees

The Group has appointed country level whistleblowing committees consisting of qualified and impartial individuals responsible for investigating and handling whistleblowing cases. The whistleblowing committees have authority to engage legal counsel and attorneys to support the investigation when necessary.

Sweden & Norway: Urban Tibbelin (Head of Sweden), Tanja Husu (HR Manager Sweden), Fiona Halpin (Sustainability & Business Development Manager)

Finland: Ville Ruokanen (Head of Finland), Leila Hannula (CFO Finland)

Poland: Krzysztof Zurawski (Head of Poland), Martyna Gładkowska (HR support Poland)

5. Country Whistleblowing Systems

Sweden & Norway: <https://whistlesecure.com/citira>

Finland: <https://lapinkumi.ilmoituskanava.fi/#/>

Poland: <https://forms.office.com/e/r1c6hreiHi>

6. Confidentiality and Integrity

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

7. Protection Against Retaliation

The Group is committed to protecting whistleblowers from retaliation, harassment, or discrimination as a result of their whistleblowing. Any such incidents will be addressed immediately and consistently.

8. Actions and Consequences

- a) If the investigation confirms the misconduct: Appropriate measures will be taken to correct the situation and, if required, report to the authorities. The reporter will be informed of the outcome of the investigation within a reasonable time frame.

- b) Timeline according to law: Our whistleblowing systems acknowledges receipt in accordance with the “7-day rule,” ensuring that the report has been successfully received by the designated whistleblowing committee. The committee will then handle the case and reach a decision within 3 months.

9. Evaluation and Updates

This policy will be evaluated and updated regularly to ensure that it remains effective and complies with whistleblowing laws and regulations in all jurisdictions where the Group operates.

10. Policy basics

Owner	David Boman, CEO
Editor	Fiona Halpin, Sustainability and Business Development Manager
Approver	CEO
Effective data	2025-12-01
Reviewed	Annually
References	EU Whistleblower Protection Directive (2019/1937) National laws (Sweden, Norway, Finland, Poland) United Nations Global Compact (UNGC), OECD guidelines for Multinational Enterprises, ILO Declaration on the Fundamental Principles and Rights at Work, International Bill of Human Rights, UN Guiding Principles on Business and Human Rights Citira Code of Conduct
Next review	Q4 2026

11. Revision history

Revision	Revision date	Author	Policy Owner	Revision description
1.0	2025-12-01	Fiona Halpin	CEO	Introduction of first version