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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: Head of Sweden, HR Manager Sweden, Sustainability & Business Development Manager

Finland: Head of Finland, CFO Finland

Poland: Head of Poland, 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

The identity of the reporting person and any information that may directly or indirectly identify the reporting person shall be treated as strictly confidential and shall not be disclosed without the explicit consent of the reporting person.

If, under applicable law, Citira is required to disclose information that may identify the reporting person (for example, in connection with legal proceedings or requests from competent authorities), the reporting person will be informed prior to such disclosure.

The information provided to the reporting person will include:

- the reason for the disclosure,
- what information will be disclosed, and
- to whom the information will be disclosed.

Such notification will not be provided if it would jeopardize an ongoing investigation or legal proceedings.

## 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) Investigation outcome:

If the investigation confirms the misconduct, appropriate measures will be taken to correct the situation and, if required, report to the authorities. The reporting person will be informed of the outcome of the investigation within a reasonable time frame.

b) Acknowledgement of receipt and handling timeline:

Upon submission of a whistleblowing report, the reporting person will receive an acknowledgement of receipt within seven (7) days, in accordance with applicable whistleblowing legislation. The acknowledgement will be provided through the same reporting channel used for submitting the report (for example, via the whistleblowing system's secure communication function).

The relevant country-level whistleblowing committee is responsible for ensuring that the acknowledgement of receipt is sent within the required timeframe.

Following acknowledgement, the whistleblowing committee will handle the case and reach a decision within three (3) months.

c) Feedback will be provided to the reporting person within three (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 Citira Supplier 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