

# Aura

## Whistleblowing Policy

### Version History

Version	Date	Författare	Description of Changes	Approved by
1.0	2024-12-05	P&C	First edition of the policy document	Board, Aura Group

## Introduction and purpose

Aura Group values transparency, ethics, and the rule of law in all aspects of our operations. As part of this commitment, we offer a secure and reliable whistleblowing function, enabling employees and other stakeholders to report suspicions of irregularities, misconduct, or criminal actions that may affect the company, its employees, customers, or the public.

This policy is in compliance with the EU Whistleblower Directive (2019/1937) and the Swedish Whistleblower Act (2021:890) and aims to protect reporting individuals from retaliation while ensuring that reported cases are handled fairly and confidentially. The policy applies to all companies within Aura Group.

The purpose of this policy is to:

- Provide a safe and effective way to report serious misconduct.
- Protect whistleblowers from retaliation or other negative consequences resulting from their reporting.
- Ensure that all reports are taken seriously, handled impartially, and in accordance with applicable laws.
- Promote a culture of openness and integrity within the organization.

## What can be reported?

The whistleblowing function is intended for reporting suspected misconduct identified in a work-related context that is of public interest. The types of reportable incidents vary depending on the number of employees in the Aura Group companies:

Examples of reportable incidents:

- Violations of laws, regulations, or other legal requirements.
- Actions that are unethical or inappropriate and may negatively affect the public, environment, company, or employees. Examples include:
  - Corruption or bribery.
  - Fraud, forgery, or financial irregularities.
  - Violations of workplace safety regulations or human rights.
  - Breaches of EU law or other matters of public interest, such as tax fraud or environmental crimes.

**Note:** The whistleblowing function should not be used to report personal conflicts or work-related complaints that are unrelated to the public interest. Such matters should be referred to the company's standard HR processes.

## Who can report?

The whistleblowing function is open to all employees and other individuals who, in any capacity, work for or come into contact with Aura Group in their work. Reports of misconduct within the organization can be submitted through the internal reporting channel. This includes, but is not limited to, the following categories of individuals:

- Employees and former employees.
- Consultants, suppliers, and other external parties with a relationship to Aura Group and its subsidiaries.
- Job applicants who became aware of misconduct during the recruitment process.

- Active shareholders involved in the operations.
- Other individuals who are otherwise available to work under our supervision and management.

## Protection for whistleblowers

- **Protection against retaliation**  
No person reporting in good faith shall be subjected to retaliation, threats, or any negative consequences. This includes protection from dismissal, demotion, harassment, or other forms of discrimination.
- **Confidentiality**  
All reports are handled with strict confidentiality. The identity of the whistleblower and other involved parties is protected to the fullest extent permitted by law.
- **Anonymous reporting**  
The option for anonymous reporting is available through a dedicated reporting channel.
  - Depending on the findings of the case, it may need to be referred to authorities such as the police or prosecutors, which could include sharing information that might reveal the whistleblower's identity. If this becomes necessary, the whistleblower will be informed. However, such information will not be shared with the whistleblower if it would obstruct or hinder the purpose of the follow-up or the actions taken.

## Reporting

### External reporting channels

We encourage you to always report misconduct internally first. However, if challenges arise or if it is deemed inappropriate, external reporting is also an option. In such cases, you may contact the relevant authorities or, where applicable, EU institutions, bodies, or agencies. Contact information for these entities can be found at the following web address: [External Reporting Channels for Whistleblowing](#).

### Public disclosure

In exceptional cases, the whistleblower may contact the media or disclose information publicly, provided that:

- Internal and external reporting channels have already been utilized without results.
- There is an urgent risk to public interest, such as a threat to human life or the environment.

This right is protected under the provisions of the **Swedish freedom of the press act** and the **Fundamental law on freedom of expression**.

### Handling of reports

- **Independent case handling**  
Our cases are initially handled by **Advokatfirman VICI** to ensure independent and impartial management. Following the initial case handling, our internal contact

persons may take over the case from the initial handlers.

- **Acknowledgment of receipt**

A confirmation that the report has been received will be sent to the whistleblower within 7 days.

- If the whistleblower does not wish to receive such confirmation, this must be indicated in the report. In such cases, no acknowledgment will be sent. The same applies if it is reasonable to assume that the acknowledgment might reveal the identity of the whistleblower.

## Investigation

An impartial and qualified investigation will begin immediately upon receipt of the report.

## Feedback

The whistleblower will receive feedback regarding the status of the case and any actions taken within 3 months after the report has been received. If no acknowledgment was provided (not due to the whistleblower's request), feedback will be given within 7 days from the receipt of the report.

The whistleblower has the right to be informed about planned or implemented measures and the reasons behind them. For example, feedback may include:

- Whether the case has been closed.
- Whether an internal investigation has been initiated.
- The outcome of the investigation or actions taken as a result..

## Responsibilities

- **Management responsibility**

The group management, as well as the management teams and CEOs of the subsidiaries, are responsible for ensuring that the whistleblowing function is implemented and that reported cases are handled in accordance with this policy.

- **Employees' responsibility**

All employees are expected to report misconduct in accordance with this policy and contribute to a transparent workplace culture.

## Data protection and confidentiality

All processing of personal data is conducted in compliance with the General Data Protection Regulation (GDPR). Information collected through whistleblowing channels is used solely to investigate reported misconduct and is retained only as long as necessary under applicable law.

Written reports (including written documentation of oral reports) are stored for as long as required but no longer than two years after the case has been closed.

Individuals handling a whistleblowing case are bound by a statutory duty of confidentiality, which prohibits the unauthorized disclosure of information that could reveal the identity of the whistleblower or any other individual involved in the case. Violations of confidentiality obligations are subject to legal penalties.

## **Communication and training**

The policy is made accessible to all employees and external parties through the company's intranet and website. Regular training is provided to ensure awareness of the whistleblowing function and its proper use.

## **Review and follow-up**

The policy is reviewed annually to ensure it is up-to-date and compliant with applicable legislation.