



# Kährs

# Whistleblower Policy

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Kährs Group Management

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## 1. Background

At Kährs Group, we are deeply committed to maintaining the highest standards of ethical conduct, integrity, and transparency in all aspects of our operations. We recognize that a strong culture of openness and accountability is fundamental to our success and reputation. In our efforts to continuously uphold the principles of Environmental, Social, and Governance (ESG) responsibility, it is essential that we provide a safe and confidential avenue for employees, suppliers, business partners, and other stakeholders to report any concerns related to misconduct or violations.

Our Whistleblower Policy aligns with our overarching sustainability and governance goals, ensuring that individuals can report unethical, illegal, or inappropriate behaviour without fear of retaliation. We recognize the need to act quickly and effectively to address concerns, and by establishing clear processes, we aim to reinforce a transparent, accountable, and ethical business environment.

In line with the European Sustainability Reporting Standards (ESRS) and international best practices, this policy aims to establish a comprehensive framework for the reporting, investigation, and resolution of concerns, ensuring that Kährs continues to operate with integrity and respect for human rights, environmental stewardship, and corporate governance.

## 2. Purpose

The purpose of this policy is to:

- Encourage the reporting of any actual or suspected violations of law, company policies, or ethical standards within Kährs Group.
- Ensure that reports are handled in a timely, impartial, and confidential manner.
- Provide a clear process for reporting concerns regarding misconduct or unethical behaviour, including violations of human rights, environmental harm, or breaches of legal and regulatory requirements.
- Protect whistleblowers from retaliation and ensure they are treated fairly and without fear of negative consequences.
- Promote a corporate culture of integrity and transparency aligned with our commitment to the highest standards of ESG performance.

## 3. Scope

This policy applies to:

- **Kährs Group employees** at all levels, including permanent staff, contractors, and temporary workers.
- **Suppliers, customers, and business partners** engaged with Kährs.

- **Other stakeholders** who may come into contact with Kährs Group and wish to report concerns related to unethical conduct, environmental violations, or any other issues linked to governance, human rights, and sustainability practices.

This policy covers all Kährs Group operations, facilities, and entities globally.

## 4. Reporting Mechanisms

To ensure confidentiality and protection for whistleblowers, Kährs Group provides multiple reporting channels:

- **Internal Reporting:** Employees and stakeholders can report concerns to their direct manager, HR department, or compliance officer.
- **Whistleblower Hotline:** Kährs Group operates a dedicated whistleblower hotline, which can be accessed anonymously 24/7 via phone or an online reporting platform. The hotline allows individuals to report concerns confidentially and securely.
- **External Reporting:** Whistleblowers can also report issues directly to relevant external regulatory bodies, authorities, or oversight agencies, as appropriate, in cases where the matter concerns illegal activities or requires external investigation.

All reports will be treated with the utmost confidentiality and sensitivity, and individuals will not be required to provide identifying information unless they choose to do so.

## 5. Types of Concerns to Report

Whistleblowers are encouraged to report concerns related to, but not limited to:

- **Unethical or illegal behaviour:** Corruption, fraud, bribery, insider trading, or any other violation of the law.
- **Environmental violations:** Non-compliance with environmental laws, regulations, or Kährs' sustainability practices.
- **Human rights violations:** Discrimination, child labour, forced labour, exploitation, harassment, or any other human rights abuses within Kährs or our supply chain.
- **Health and safety violations:** Unsafe working conditions, failure to adhere to workplace safety protocols, or any actions that jeopardize employee or public safety.
- **Governance issues:** Breaches of corporate governance practices, conflicts of interest, or violations of Kährs' internal codes of conduct.
- **Other ethical concerns:** Any other actions that breach Kährs' commitment to ethical behaviour, including violations of company policies or conduct that could harm the reputation or integrity of the company.

## 6. Investigation and Action

- **Initial Assessment:** Upon receipt of a report, the designated compliance officer or investigation team will conduct an initial assessment to determine whether the reported concern warrants further investigation.
- **Investigation Process:** If necessary, a thorough and impartial investigation will be conducted by appropriate personnel, including legal or external experts if applicable. Kährs Group will ensure that all parties involved in the investigation are treated fairly and with respect.
- **Confidentiality:** Throughout the investigation process, confidentiality will be maintained to the extent possible, protecting both the identity of the whistleblower and the integrity of the investigation.
- **Corrective Actions:** If the investigation confirms that a violation or misconduct has occurred, Kährs Group will take appropriate corrective actions, which may include disciplinary measures, legal action, or changes in policies or practices to prevent recurrence.

## 7. Protection Against Retaliation

Kährs Group is committed to protecting whistleblowers from retaliation or discrimination. No employee, supplier, contractor, or other stakeholder will face negative consequences for reporting concerns in good faith. Retaliation may include, but is not limited to, threats, harassment, demotion, or termination.

Kährs Group will take immediate action against any retaliation against whistleblowers. Employees or stakeholders found to have retaliated against a whistleblower will face disciplinary action, which may include termination of employment or business relationships.

## 8. Whistleblower Rights and Responsibilities

- **Right to Confidentiality:** Whistleblowers have the right to report concerns confidentially and, if preferred, anonymously. Kährs will not disclose the identity of the whistleblower without their consent, unless legally required.
- **Right to Protection:** Whistleblowers have the right to protection from retaliation, harassment, or any form of disadvantage.
- **Responsibility to Report:** Employees, contractors, suppliers, and other stakeholders are encouraged to report concerns if they reasonably believe that misconduct has occurred. However, they should act in good faith and avoid making false or malicious reports.

## 9. Training and Awareness

Kährs Group will ensure that employees, suppliers, and other stakeholders are made aware of this Whistleblower Policy and understand how to report concerns. Regular training sessions and

communication will be provided to reinforce the importance of ethical behaviour and encourage reporting.

## 10. Conclusion

Kährs Group is dedicated to maintaining the highest standards of integrity, transparency, and ethical behaviour across all aspects of our operations. This Whistleblower Policy is a vital component of our governance framework, ensuring that employees, suppliers, and other stakeholders can report concerns freely and confidently, knowing that their voices will be heard and that they will be protected from retaliation.

## 9. Governance and Oversight

- **Whistleblower Oversight Committee:** A designated committee within Kährs Group will oversee the handling of all whistleblower reports, ensuring that investigations are carried out thoroughly and in compliance with this policy.
- **Compliance and Reporting:** Kährs will report on the effectiveness of its whistleblowing system in its annual sustainability and governance reports, in alignment with ESRS standards and other relevant reporting frameworks.
- **Review of Policy:** This policy is set by the Group Management and approved by Kährs' Board. It is reviewed and approved annually in accordance with the rules and procedure of the Board of Directors, or more frequently if appropriate to ensure that it remains effective and compliant with relevant regulations and best practices.

This policy follows the same structure as the **Kährs Sustainability Policy** and is now fully aligned with ESRS standards.

### Revision history

Date	Version	Activity/edits	Edited by	Comment
2025-02-18	0.1	New policy		Reviewed & approved by Kährs Audit Committee.
2025-05-14	1.0	Annual review		Board Approval