

Duni AB (publ)

## Whistleblower policy

Approved by the Board of Directors on 9 July, 2015.  
Approved by the Board of Directors on 12 July, 2016.  
Approved by the Board of Directors on 13 July, 2017.  
Approved by the Board of Directors on 12 July, 2018.  
Approved by the Board of Directors on 11 July, 2019.  
Approved by the Board of Directors on 14 July, 2020.



## Commitment from Duni's management

Duni aims to encourage a transparent business environment, therefore Duni follow a set of clear ethical guidelines that are based on the idea that Duni should operate profitably, while maintaining good ethics. It is of the utmost importance to the company that all of Duni's business operations are characterized by the highest possible standards of responsibility, openness and honesty. Any suspicion of fraudulent conduct, corruption or other similar situations that are witnessed must be reported without delay.

Duni aspire to an organizational climate where whistleblowers feel confident and comfortable about reporting wrongdoing.

Duni believe that there is an obligation to deal with wrongdoing, and that reporting wrongdoing is in accordance with our ethical guidelines. Further, Duni believes that whistleblowers who come forward with reports of wrongdoing are acting as exemplary organizational citizens by assisting us in promoting integrity, accountability and good management.

When a whistleblower comes forward with information about wrongdoing, the management at Duni commit's to:

- Protect the whistleblower from any adverse action taken as a result of making the report. Any bullying, harassment unfair treatment, victimization or discrimination that results from a report being made will be treated as a breach of our disciplinary procedures;
- Deal with the report thoroughly and impartially;
- Where some form of wrongdoing has been found, Duni will take appropriate action to rectify it; and
- Keep the whistleblower informed of progress and the outcome if applicable (e.g. given that the whistleblower is not anonymous).

The owner of this policy is the HR Director at Duni.

## Who is covered?

This policy should be adopted, distributed and available to all concerned:

- A permanent employee, whether full-time or part-time;
- A consultant working for the organization; or



- A contractor working for the organization, including an employee of the contractor; and
- Suppliers for which Duni's Business Ethics and Whistleblower policies is part of business agreement.

All listed above have the availability to voluntarily use Duni's whistleblower system.

## Duni's different reporting channels

If you encounter something that you perceive to be illegal or in violation of Duni's Business Ethics or any other internal policies, your concerns should in first hand be addressed to your manager, designated HR, or Finance department. They are obligated to take appropriate measures to adequately address the issues brought in front of them.

However, if you have information about serious infringement/violations of laws and you have good reasons to believe that your concerns will not be regarded appropriately, you can file a report in the whistleblower system.

## When to use the whistleblower system

The whistleblower system should, unlike the normal reporting procedures, only be used if the suspicions concern employees with key and sensitive positions, that is those who maintain trusted positions and exercise sensitive duties and whom by their position or role can significantly affect Duni or Duni's operations, risk and safety situation.

The use of the whistleblower system is appropriate if your concerns relates to one of the following;

- Serious wrongdoings referring to persons in key positions or a leading position within Duni.
- The processing may only refer to serious wrongdoing than can involve illegal or unlawful behavior that can include:
  - An unlawful act, whether civil or criminal
  - Serious breach of the Duni's Business Ethics
  - Knowingly breaching local laws or regulations of any country
  - Questionable accounting, fraud or auditing practices



- Practices likely to cause physical harm or damage to a person or to property
- Practices likely to cause environmental hazards or damage
- Abuse of power of authority for any unauthorized or ulterior purpose
- Unfair discrimination such as discrimination based on age, race, gender, religion, sexual orientation, marital or maternity status, political opinion or ethnic background in the course of employment or provision of services
- Conflict of interest
- Manipulation of company data / records / systems

This list is not definitive but is intended to give an indication of the kind of conduct, which might be considered wrongdoing.

## How to file a report in the whistleblower system

A whistleblower report can either be reported by e-mail or mail.

The contact details are:

E-mail: [duni@claimdesk.pwc.se](mailto:duni@claimdesk.pwc.se). The information sent via e-mail will be encrypted.

Mail: "Duni", Claim desk, PwC, 113 97 STOCKHOLM

You can provide whistleblower reports in Swedish, English, Polish, Russian, German, French, Dutch and Mandarin.

Concerns should include the following information:

- What type of wrongdoing has been observed
- Who is suspected of having committed the wrongdoing

Duni encourage you to provide as detailed information as possible, in order ensure that the report can be facilitated safely and efficiently.

It is optional to provide your name and contact information when filing a report. If you do, you may be contacted for further information.

Duni has engaged an external party as a receiver of the raised concerns; this external party will report back raised concerns to Duni's attention for further handling and investigation.



## Anonymous reports and further investigation

A filed concern through the whistleblower system is treated with full confidentiality. You can file a report and feel safe in the knowledge that highlighting and resolving of the issue will be given the highest priority from Duni.

Every reasonable effort will be made to maintain the confidentiality of the person raising the issue or concern. The identity of that person will not be widely disclosed without her/his permission, unless disclosure is necessary or appropriate in order to conduct an adequate investigation or to meet legal and/or regulatory requirements. In that event, notice, where reasonably possible, should be given to the complaining party.

Irrespective of whether the investigation confirms the allegations, no person who comes forward in good faith will be subject to any disciplinary or any other punitive action, solely as a result of raising such concerns. However, a person who abuses the procedures by raising a concern they know to be untrue or uses the process for inappropriate purposes will be subject to disciplinary action.

If you have been involved in the wrongdoing yourself, you should be aware that the fact of making your report will not protect you from disciplinary or criminal action.

Duni will designate external or internal investigators that are independent of, and not involved in, the allegations made. Duni determine a) whether an investigation is appropriate; b) the scope of the investigation; c) the form the investigation should take; and d) to whom the report of the findings should be made.

The whistleblower will be informed of action taken as a result of the whistleblower report (given that the whistleblower is not anonymous).