



a coesia company

Whistleblowing Policy

Norden Machinery ab (Sweden)

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Norden Machinery AB

Registration number 556060-6690
 With registered office at Prästkragevägen 15, 393 61 Kalmar
 (Only for **Norden Machinery AB**, no subsidiaries)

This regulation governs in particular the implementation of the reporting system, the procedure for reporting and other rules for the reporting system, both at the global level (part I) and at the level of the Swedish legislation (part II).

A.
**COESIA GLOBAL
WHISTLEBLOWING
POLICY**
(global level)

The following rules apply to global reporting in accordance with the global whistleblowing policy of Coesia and Norden Machinery as its subsidiary. For national (internal) whistleblowing regarding only breaches of the Directive (EU) 2019/1937 on the protection of individuals who report breaches of Union law and its national transposition into Swedish legislation (the Swedish Act on the Protection of Persons Reporting Irregularities (Sw: Lag (2021:890) om skydd för personer som rapporterar om missförhållanden)) the rules are set out in the second section "II. Norden Machinery Internal Whistleblowing Policy for violations of the Swedish Act on the Protection of Persons Reporting Irregularities.

1. Purpose

- 1.1 In particular, the purpose of the Global Whistleblowing Policy is to provide all individuals acting in the name or on behalf of, or in the interest of Coesia S.p.A. (including Norden Machinery as its subsidiary) with an operational tool for reporting violations of the Coesia Code of Ethics, as well as of all applicable national and international legislation effective in the countries of operation.

2. General principles

- 2.1 Coesia requests and guarantees that individuals involved in the execution of any activity described in the Global Whistleblowing Policy shall operate in accordance with the following principles:

Confidentiality

The whistleblower's identity shall not be disclosed without prior consent of the reporting party to anyone other than those involved in the management of the report.

Transparency

All individuals involved in the execution of the Global Whistleblowing Policy shall guarantee complete transparency in carrying out their duties and ensure that the entire process is managed truthfully.

¹ **Internal Parties** (anyone who is in an internal business relationship with Coesia S.p.A. or its subsidiaries, including Norden Machinery) (e.g.: all collaborators under any contractual agreement, including fixed-term contracts and contingent workers, volunteers and trainees) and external parties (a third party who is in an external relationship with Coesia S.p.A. or its subsidiaries, including Norden Machinery) (e.g.: individuals who have acquired information on breaches during the recruitment process or during their previous work-based relationship with Coesia S.p.A. (including Norden Machinery, as its subsidiary), clients, suppliers, partners and, in general, all stakeholders).

Impartiality, independence and professionalism

Any report must be handled in a way that will always ensure and maintain the necessary terms of objectivity, competence and professionalism.

Truthfulness and validity

All information and allegation must be reported in good faith and on reasonable grounds.

Prohibition of Retaliation to protect Whistleblowers and other parties involved

The whistleblower and any other parties potentially involved are protected against any act of retaliation, subject to acting in good faith and on reasonable grounds.

3. Who can report

- 3.1 Anyone can submit a report. Coesia S.p.A. and Norden Machinery as its subsidiary extends the possibility of reporting to all individuals who, in the context of their work-related activities, become aware of a possible violation.

4. What can and cannot be reported

- 4.1 Anyone who identifies any suspected violations of:
- the Coesia Code of Ethics;
 - Coesia's Policies;
 - National and Internal legislations and regulations.

Is **required to report them**.

Information acquired exclusively on the basis of unreliable speculations or gossip (i.e., "rumour mills") **cannot be reported**.

5. How to report

5.1 Coesia has set up a group channel for submitting reports:

WRITTEN FORM

Through the reporting digital platform accessible online via:

- computer at the following link **coesia.ethicspoint.com**;
- mobile at **coesia.navexone.eu** or by scanning the **QR code**:



ORAL FORM

- toll-free numbers² are available on the portal **coesia.ethicspoint.com** (24h – 7 days a week)

(The above channels allow anonymous reporting in the whistleblower's native language)

After submitting the report, the whistleblowers will receive an access code called a 'report key' which, along with a password, can be used to check for any reply or questions on the platform.

More information about "How to report" proactive proposals (new ideas and suggestions for improvement) or breaches of the Coesia Code of Ethics are described in the "Coesia Code of Ethics" (published on the Coesia website).

6. Principles for the protection of whistleblowers and reported parties

6.1 Coesia encourages open reporting using the Navex platform and adopts the following principles to protect whistleblowers and any reported party:

Anonymity and Confidentiality

Whistleblowers can report:

- **Openly**: Whistleblowers provide full details of their personal contact details;

² The telephone hotlines are managed by Navex (the digital platform chosen by Coesia S.p.A. that fulfils international regulatory requirements and guarantees the highest standards of data security and protection: any processing of sensitive personal data will take place in full compliance with the regulations in force) staff who transcribe the report into the system.

- **Anonymously:** If whistleblowers choose to provide their contact email to the NAVEX platform, which will not be forwarded to either Coesia nor Norden Machinery, they will receive a notification email every time a reply or question is posted in the system. In case whistleblowers choose not to enter their contact email, it is their responsibility to use the password and “report key” provided to access the system and check for any updates. In any case, the identity of the whistleblower and all other information which may, directly or indirectly, reveal his or her identity shall not be disclosed, without prior notice and written consent, to individuals other than those in charge of receiving and following up on reports.

Protection against retaliation

The whistleblower, the external parties³, legal entities and other subjects connected with the whistleblower are protected from any form of retaliation⁴ or discrimination in all forms.

Right to be informed

The reported parties⁵ are entitled to receive information regarding any possible accusations and disciplinary measures against them in order to exercise their right of defence.

The reported parties will not be subject to disciplinary sanctions in case the reported breach lacks objective evidence, in accordance with national law and/or contract procedures.

Management of conflicts of interest

The Global Whistleblowing Policy guarantees that reports will be managed exclusively by people who are not in a position of conflict of interest. In case the names of the Coesia Whistleblowing Management Team or of the Local Contact Persons (where applicable) are mentioned, the report is directly forwarded to the Coesia President.

³ A third party who is in an external relationship with Coesia S.p.A. or its subsidiaries, including Norden Machinery.

⁴ Regarding but not limited to dismissal, suspension or equivalent measures, non-renewal or early termination of a term contract, early termination or cancellation of contracts for the supply of goods or services.

⁵ A person or an organization referred to in the whistleblower’s report as a party responsible for the suspected violation or as a party involved.

7-10. Whistleblowing process management, record keeping and personal data collection & FAQ

- 7.1 For additional information on the whistleblowing process management, record keeping and personal data collection, and FAQ (frequently asked questions), please see the “Global Whistleblowing Policy” [add link to the policy].

B.
NORDEN MACHINERY
INTERNAL
WHISTLEBLOWING
POLICY
(for violations of the swedish
act on the protection
of persons reporting
irregularities)

1. Purpose

- 1.1 The Directive (EU) 2019/1937 has been implemented in Swedish law by the Swedish Act on the Protection of Persons Reporting Irregularities (Sw: Lag (2021:890) om skydd för personer som rapporterar om missförhållanden). The Swedish Work Environment Authority is the supervisory authority.
- 1.2 This internal regulation governs in particular the introduction of the internal reporting system, basic terms, the procedure after submitting a report, the protection of whistleblowers, and other rules for the internal reporting system.

2. General principles

- 2.1 The protection applies both before a reporting person has started in a business and after the person has left, provided that the person has received the information during the time the person has been active in the company. Persons who have assisted in reporting misconduct are also covered by the protection.
- 2.2 A whistleblower does not need to have evidence of its suspicion in order to be entitled to report misconducts. However, the whistleblower shall report in good faith, meaning having reasonable grounds to assume that the suspicion is true, and should thus not report information that is fake or false.
- 2.3 An employer may not subject a whistleblower to reprisals if he or she reports misconduct in working life. Examples of retaliation may include dismissal, reassignment, loss of salary increase, reduced benefits, unreasonably high workload, harassment and ostracism in the workplace.
- 2.4 It is not permitted to prevent or attempt to prevent a person from reporting misconduct in working life. It is the employer who must be able to show that such measures have not been taken.

3. Who can report

- 3.1 Norden Sweden's internal whistleblowing channel is available to the following (hereinafter referred to as a **"Whistleblower"**):
1. workers/employees,
 2. volunteers,
 3. trainees,
 4. self-employed persons,
 5. persons otherwise performing work for Norden Machinery,
 6. persons belonging to the administrative, management or supervisory body of Norden Sweden,
 7. shareholders that are active in Norden Machinery,
 8. customers and suppliers of Norden Machinery, and,
 9. other stakeholders, whether internal or external, to Norden Machinery.
- 3.2 The protection of Whistleblowers applies to the above mentioned persons relating to reporting of misconduct that has arisen in the business in which the person is employed or other activities that the person is in contact with through their work.
- 3.3 The protection applies provided that it is reasonable to assume that the information is true and that the reporting has been done correctly, i.e., in accordance with Norden Machinery's Internal Whistleblowing Policy.

4. What can and cannot be reported

- 4.1 Reporting through Norden Machinery's internal whistleblowing channel can be done on wrongdoings that, in accordance with the Swedish Act on the Protection of Persons Reporting Irregularities (Sw: Lag (2021:890) om skydd för personer som rapporterar om missförhållanden), may reasonably be considered of public interest. The following matters are examples of whistleblowing matters:
1. criminal offenses with respect to corruption and financial misconduct, for example, bribery, money laundering, or fraud,
 2. criminal offenses with respect to health and security, for example, work environment, human slavery, human rights, product liability, serious discrimination or harassment breaching national law,

3. environmental criminal offenses, for example, with respect to handling of hazardous waste, or
4. violations of the Coesia Code of Ethics (published on the Coesia website).

Attempts to conceal any of the above mentioned matters may also be considered whistleblowing matters.

5. How to report

- 5.1 Reporting can be done anonymously, in writing, orally and – upon request – through a physical meeting:

WRITTEN FORM

Through the reporting digital platform accessible online via:

- computer at the following link **coesia.ethicspoint.com**;
- mobile at **coesia.navexone.eu** or by scanning the **QR code**:



ORAL FORM

- toll-free numbers⁶ are available on the portal **coesia.ethicspoint.com** (24h – 7 days a week)

(The above channels allow anonymous reporting in the whistleblower's native language)

After submitting the report, the Whistleblowers will receive an access code called a 'report key' which, along with a password, can be used to check for any reply or questions on the platform.

Anonymity and Confidentiality

Whistleblowers can, by written and oral form, report openly, or anonymously:

- **Openly:** Whistleblowers provide full details of their personal contact details;
- **Anonymously:** if Whistleblowers choose to provide their contact email to the NAVEX platform, which will not be forwarded to either Coesia nor Norden Machinery, they will receive a notification email every time a reply or question is posted in the system by the Local Contact Persons, as described below. In case Whistleblowers choose not to enter their contact email, it is their responsibility to use the password and "report key" provided to access the system and check for any updates. In any case, the identity of the Whistleblower and all other information which may, directly or indirectly, reveal his or her identity shall not be disclosed, without prior notice and written consent, to individuals other than those in charge of receiving and following up on reports.

⁶ The telephone hotlines are managed by Navex (the digital platform chosen by Coesia S.p.A. that fulfils international regulatory requirements and guarantees the highest standards of data security and protection: any processing of sensitive personal data will take place in full compliance with the regulations in force) staff who transcribe the report into the system.

PHYSICAL MEETING

- Reporting can be done by a physical meeting by contacting Norden Machinery's Finance Manager, Mikaela Stefanson.
- A Whistleblower can reach out to the Finance Manager:
by e-mail: **mikaela.stefanson@nordenmachinery.se**
by phone: **+46 738 42 60 59**
- Reporting by a physical meeting will be documented by recording the meeting (if consented by the Whistleblower) or in writing by a protocol.
- If the report is documented by a protocol, the Whistleblower shall be given the opportunity to verify, correct and validate the protocol.

6. After submitting your report

- 6.1 The Whistleblower shall receive an acknowledgement of the report within seven days of receipt and shall be given the opportunity to verify, correct and validate it (unless the Whistleblower has declined such confirmation).
- 6.2 The report shall be kept for as long as necessary, but not longer than two years after the closure of a follow-up file.
- 6.3 Norden Machinery must provide feedback on a whistleblowing report within three months of the confirmation, to a reasonable extent on the measures taken in the follow-up to the report and on the reasons thereof.
- 6.4 Feedback shall be given on the fact that, as applicable, the case has been closed, that an internal investigation has been initiated or that the follow-up is still ongoing, and on any outcome or actions taken within the framework of the investigation.

7. Whistleblowing Process Management, the Coesia Ethics Committee, the Coesia Whistleblowing Management Team, and the Local Contact Persons

- 7.1 Following the Coesia Global Whistleblowing Policy, notices are received by the Coesia Ethics Committee. The Coesia Ethics Committee is an independent and autonomous body chaired by the President of Coesia and composed of Isabella Seràgnoli, Iole Anna Savini, Giorgia Capuzzo, Paolo Fabiani and Paola Lanzarini.
- 7.2 At Group level, the Coesia Whistleblowing Management Team is composed of two members from the Coesia Ethics Committee, Paolo Fabiani and Paola Lanzarini.
- 7.3 At local level, the Whistleblowing Management Team for Norden Machinery is composed of the Coesia Whistleblowing Management Team, i.e., Paolo Fabiani and Paola Lanzarini, and two individuals from Norden Machinery, the Financial Manager, Mikaela Stefanson, and the Division HR, Esther Lopez, (the “Local Contact Persons”) (i.e., two members from the Coesia headquarters and two members from Norden Machinery).
- 7.4 Norden Machinery has designated Paolo Fabiani, Paola Lanzarini, Mikaela Stefanson and Esther Lopez as independent and autonomous authorized to, on behalf of Norden Machinery, (i) receive the reports and having contact with the Whistleblower, (ii) follow-up on the report, and (iii) provide feedback to the Whistleblower.
- 7.5 Once a report is received through Norden Machinery’s internal whistleblowing channels, the Local Contact Persons will execute the investigation plan, if necessary, and, in accordance with the Coesia Whistleblowing Management Team for Norden Machinery, propose measures to the Coesia Ethics Committee.

8. External whistleblowing channels

- 8.1 In addition to the internal channel described above, Whistleblowers have the right to report wrongdoings through external whistleblowing channels by contacting the relevant authority. A list of the relevant authorities can be found in the annex to Ordinance (2021:949) on the Protection of Persons Reporting Irregularities. Additional information on external whistleblowing can be found on the Swedish Work Environment Authority's website [here](#).
- 8.2 Further, if a whistleblowing matter regards breach of applicable EU law, or national law implementing or complementing EU law, a Whistleblower is entitled to report by applicable EU whistleblowing channels (for example, fraud can be reported to the European Anti-Fraud Office [here](#)). To receive additional information on all EU whistleblowing channels, a Whistleblower may contact the European Commission [here](#).

9. Data protection and privacy

- 9.1 Any processing of personal data in relation to a whistleblowing matter will be made in compliance with applicable data protection legislation and as set out in Norden Machinery's privacy policy.