

## Policy Whistleblowing

### Scope

This policy covers Oresund Heavy Industries AB, 556720-5405, and its subsidiaries Oresund DryDocs AB, 556623-5072, and Oresund Steel Constructions AB, 556800-5028. Oresund Heavy Industries AB and its subsidiaries are collectively referred to as the "Company."

### Purpose and Application

This whistleblowing policy is established to encourage and facilitate the reporting of misconduct related to the Company. The policy ensures that such reports can be made anonymously, orally, or in person with a meeting request and are handled in a professional and fair manner.

### Definition of Whistleblowing

Whistleblowing, as per this policy, is defined as reporting misconduct related to:

*Public Interest:* Situations where actions, failures to act, or other circumstances are of public interest and may negatively impact the Company or its stakeholders. This includes but is not limited to illegal activities, fraud, corruption, unethical behavior, discrimination, and hazardous working conditions.

*General Complaints:* General complaints about colleagues, salaries, or other matters that may have significant internal but not external implications for third parties are generally not considered whistleblowing. These issues should initially be addressed with the immediate supervisor. If a person feels unheard, the whistleblowing function of our Company should be used, regardless of whether the issue is by definition a complaint or a legitimate whistleblowing concern.

### Reporting Channels

The Company provides all legal avenues for whistleblowing:

*Anonymous Reporting:* The Company has established an anonymous reporting system where employees, suppliers, customers, and other stakeholders can report misconduct without revealing their identity. Reporters are encouraged to provide detailed information to facilitate the investigation. The anonymous whistleblowing channel is secure, ensuring that no personal information is shared with us as recipients while allowing communication with the whistleblower.

*Oral Reporting:* Employees have the right to orally report misconduct to their immediate supervisor, higher-level manager, or the independent group responsible for handling whistleblowing. Oral reports should be documented and treated confidentially; through our function, the whistleblower can submit an audio file for feedback in writing.

*Personal Reporting with Meeting Request:* Employees have the option to request a personal meeting with the independent group to discuss misconduct and provide additional information. Such meetings should be kept confidential, respecting the reporter's privacy. Through the Company's whistleblowing function, the whistleblower can create a meeting request.

### Intern Group

To handle all whistleblowing cases with the highest possible quality and precision, the company has appointed an internal group consisting of qualified individuals who, when necessary, also receive support from external lawyers. The purpose of this is to always be able to act correctly and promptly.

The company's internal group consists of: Peter Andersson [Vice President], Ingvar Ekström [CFO], Thomas Arvebratt [Manager HR], and Tobias Olsson [Manager HSEQ].

## Confidentiality and Privacy

All information collected in connection with whistleblowing, including the whistleblower's identity, shall be treated confidentially, and disclosed only to the extent necessary to conduct a thorough investigation. Measures to protect the whistleblower's privacy will be taken.

## Protection against Retaliation

The Company commits to protecting whistleblowers from retaliation, harassment, or discrimination resulting from their whistleblowing. All such incidents will be addressed promptly and consistently.

## Actions and Consequences

If the investigation confirms the misconduct, appropriate actions will be taken to rectify the situation, and, if necessary, it will be reported to the authorities. The whistleblower will be informed of the investigation's outcome within a reasonable timeframe.

## Legal Timeline

The Company's whistleblowing function confirms receipt according to the "7-day rule" to ensure that system flaws do not occur simultaneously with informing our designated whistleblowing group in all units. Subsequently, we, as a company, will handle the case and make a decision on each case within 3 months.

## Evaluation and Update

This policy will be regularly evaluated and updated to ensure its effectiveness and compliance with whistleblowing laws and regulations. [Last Updated: 2023-11-30]

## Contact Information:

To report misconduct, use any of the specified reporting channels. General complaints should not be reported through the whistleblowing channel. For general complaints, please contact Thomas Arvebratt, Manager Human Resources, at [tar@oddab.eu](mailto:tar@oddab.eu) or by phone at +46 705 658 088.

This policy is intended to encourage and support a culture of honesty, integrity, and responsibility within the Company. We encourage all stakeholders to actively participate in ensuring that our company remains a place where misconduct can be reported safely and fairly.

**The policy adopted 2023-12-07**

**Anders Larsson**  
CEO