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Approver: CEO

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## Contents

1. Implementing Policy requirements.....	2
2. Requirements.....	2
3. Purpose and Scope.....	2
3.1 Purpose.....	2
3.2 Scope.....	2
4. Introduction.....	2
4.1 Background.....	2
4.2 What is considered an irregularity? .....	3
4.3 Who may be reported for company irregularities?.....	3
4.4 Who can submit a report?.....	3
4.5 Breach of Business Partner Principles (Code of Conduct for Business Partners).....	3
4.6 Whistleblowing contact persons and committee.....	4
5. Instructions.....	4
5.1 How do I blow the whistle? .....	4
5.2 Reporting tool.....	4
5.3 Reporting Channels .....	4
5.4 Feedback .....	5
6. Categorisation and Actions.....	6
7. External Reporting Channels.....	6
8. Statutory informant protection.....	6
9. Reference Documents.....	7
Appendix 1 – Company Codes .....	8

## 1. Implementing Policy requirements

The purpose of this Manual is to describe actions needed to implement the requirements in the related policy.

## 2. Requirements

The CPCO, Whistleblowing Committee and local/Country whistleblowing contact persons shall ensure that the implementation of a whistleblowing function is compliant with EU directive/s and local legislation. The Whistleblowing Committee will act as support in whistleblowing matters and provide guidance if investigation of a matter is needed throughout the countries where Heimstaden is present.

Each Heimstaden company shall utilize the common whistleblowing tool, as further specified in Group Manual Whistleblowing.

We do not tolerate any reprisals for a report submitted in good faith, and you should feel safe in the knowledge that you will not be disciplined for reporting irregularities. Heimstaden is responsible for protecting the whistleblower from any negative consequences of reporting irregularities. Any bullying, "guilt-tripping," harassment, unfair treatment, punishment, or discrimination as a consequence of submitting a report is considered a violation of our code of conduct, and disciplinary action will be taken.

## 3. Purpose and Scope

### 3.1 Purpose

This Manual sets out to support the Group Policy Whistleblowing with guidelines on how to report irregularities ("whistleblow"). Heimstaden tolerates no form of corruption or irregularities that violate our values and our policies.

This Manual together with the Group Policy Whistleblowing constitutes the main whistleblowing framework at Heimstaden.

### 3.2 Scope

This Manual shall be developed, implemented, monitored, and enforced in accordance with requirements in the Group Policy Whistleblowing document.

## 4. Introduction

### 4.1 Background

The Group Policy Whistleblowing affirms that you as an employee or external stakeholder of our company can safely report perceived irregularities, knowing that;

- They will be processed in accordance with the routines outlined in this policy
- They will be followed up

- The actions we take will be made transparent both to society at large and within our own organization.

## **4.2 What is considered an irregularity?**

Examples of issues you should always report:

- Illegal activities
- Financial deceit (e.g. false accounting, breach of internal control procedures, misappropriation of assets or fraud)
- Bribery and corruption (e.g. giving or receiving a bribe)
- Crimes against competition law (e.g. exchange of pricing information, collaborations to reduce competition)
- Serious threats against the environment, health and safety
- Any other activities which are considered inappropriate; discrimination, abuse of power, bullying, harassment, failure to follow existing regulations, etc.

Reports should pertain to abuses within company operations. This includes business operations and how rules and regulations are followed and issues regarding the relationship between employer (us) and employee or other stakeholders (you).

## **4.3 Who may be reported for company irregularities?**

Reporting may only pertain to serious irregularities committed by any person in the company:

- An irregularity that is in breach of the law
- An irregularity the disclosure of which is in the public interest
- Any breach of Heimstaden's Code of Conduct and Business Partner Principles (Code of Conduct for Business Partners)

## **4.4 Who can submit a report?**

- Employees
- Volunteers and trainees
- Persons who are performing work under the control and management of a business operator
- Shareholders who are actively involved in the company
- Self-employed persons
- Persons who are members of a company's administrative, management or supervisory body

## **4.5 Breach of Business Partner Principles (Code of Conduct for Business Partners)**

Heimstaden requires Business Partners to comply with the requirements set out in our Business Partner Principles (Code of Conduct for Business Partners). Any breach of these principles should immediately be reported through our whistleblowing function as instructed below.

## 4.6 Whistleblowing contact persons and committee

Every channel has a dedicated contact person that 2Secure reaches out to when a report has been submitted. The contact persons are dedicated to follow up on the case and communicates with 2Secure on the development of any investigation. The contact persons at Heimstaden are members of the People & Culture team.

In accordance with the EU regulations, Heimstaden has a dedicated Whistleblowing committee that is responsible for following up on the submitted cases through contact with the contact persons and can take part in any investigations necessary. The Whistleblowing committee is also responsible for informing the Group Risk & Compliance team quarterly, annually, and ongoing as required.

**If a contact person or a member of the Whistleblowing committee is subject to the submitted report, 2Secure will reach out to another contact person on the list.**

## 5. Instructions

### 5.1 How do I blow the whistle?

We work in an organization where employees and managers speak openly about positive areas as well as areas that may require improvement or change. Reporting any irregularity through our whistleblowing function must therefore only be done once you have taken the following actions:

- If you have perceived an irregularity related to your own or a colleague's job/work/work environment/customers – first raise the issue with your line manager.
- If you feel that your issue is not taken seriously or feel uncomfortable raising it with your line manager – talk to their manager, People & Culture representative and/or Group Compliance. You may also report the matter to a safety officer if it falls within their area of responsibility or contact your union.
- If you feel you can't establish a dialogue with any of the above parties, as a last resort you can submit a formal report of irregularity (whistleblow) through Heimstaden's whistleblowing function in accordance with the instructions below.

### 5.2 Reporting tool

To guarantee a whistleblower's anonymity, a reporting tool is provided from an independent, external agent. The reporting channel is encrypted, and password protected. The whistleblower never needs to state their identity if they do not want to.

- The whistleblower does not need to have evidence for their suspicions, but no accusations may be made with malicious intent or in the knowledge that the accusation is false.
- It is important that the whistleblower describes all facts in the report, including any circumstances that are believed to be less important. Statements should be carefully considered and all documentation that may be relevant should be attached.

### 5.3 Reporting Channels

Any employee or external party can report in writing via the website [wb.2secure.se](http://wb.2secure.se) or verbally by phone at +46 771 77 99 77. You can remain anonymous in all reporting channels. In-person meeting can be requested by registering a report on the previously mentioned website, and will be held by agreement either with a representative from Heimstaden or with Heimstaden's provider of whistleblowing services, 2Secure.

When reporting verbally, you have the right to control and correct potential errors in your report. As you report a case by phone, you will receive login information to follow your case on [wb.2secure.se](http://wb.2secure.se). If you wish to control and possibly correct your report after registration, this can be requested through the web portal. You can also choose to sign the protocol of your report by requesting this in the web portal. An administrator from 2secure will coordinate this. If you choose to sign the protocol from your registration, this means that 2Secure becomes aware of your name/identity. 2Secure protects your anonymity and will not disclose this information to the company. You can thus, even if you wish to sign the protocol from your registration, remain anonymous to Heimstaden.

When registering a new report on [wb.2secure.se](http://wb.2secure.se), **you** must state the company-specific code<sup>1</sup> of which company your report concerns. Once on the website, please follow the guided instructions to complete your report. You will remain anonymous unless you actively choose the opposite.

Once a report has been registered, it is processed by experienced case officers at 2Secure, who will contact the specifically assigned whistleblowing contact person (People & Culture) at the Heimstaden company concerned. If the primary contact person is the subject of the report, another person on the contact list will be informed. It is always the concerned Heimstaden company who ultimately assesses the report and decides what measures are to be taken.

## **5.4 Feedback**

After registering a report, the Whistleblower can log in by using their login details to see any follow-up questions and/or comments from the case officer at 2Secure. The report can be followed up on via [wb.2secure.se](http://wb.2secure.se) provided that the Whistleblower has saved the case number and the password generated when the report was submitted.

After submitting a report, the Whistleblower will receive a confirmation within seven (7) days. Feedback and/or status update on the report and/or investigation will be received within three (3) months in accordance with the EU-directive.

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<sup>1</sup> Company codes attached in "Appendix 1 – Company Codes"

## 6. Categorisation and Actions

All reports that are registered in our whistleblowing function via 2Secure, undergo a risk assessment and are categorised in alignment with Heimstaden's Code of Conduct.

Categories of Whistleblowing	
Business Partners	Financial Integrity
Conflict of Interest	Privacy and Integrity
Corruption	Human Rights and Labour Rights
Work Environment	Climate and Environment
Contracts and Information	Health, Safety and Security
Confidentiality and Information Handling	AML
Competition	Public Officials
Gifts, Hospitality and Travel	Other
Non CoC issue	

Following disciplinary and/or corrective actions can be taken as a measure to resolve the whistleblowing report.

Disciplinary actions	Corrective actions
Demotion/Change in responsibilities	Update governing documents
Adjust performance rating	Procedure update
Verbal warning	Additional training
Written warning	Additional monitoring
Financial consequence	Internal communication
Improvement plan	Proposal for audit
Suspension	Additional counseling by supervisor
Termination	

## 7. External Reporting Channels

In some countries, in addition to reporting to Heimstaden's whistleblower channel, you can report externally<sup>2</sup> to a competent authority within a specific area of responsibility or to one of the EU institutions, bodies and agencies.

## 8. Statutory informant protection

In some countries, you can find local information regarding Statutory informant protection<sup>3</sup>.

<sup>2</sup> For more information on what external reporting channels are used in your country, please visit the local websites and/or guidelines.

<sup>3</sup> For more information on local Statutory informant protection, please visit the local websites and/or guidelines.

## 9. Reference Documents

- Code of Conduct
- Business Partner Principles (Code of Conduct for Business Partners)
- Appendix 1

## Appendix 1 – Company Codes

Company/ies included in the reporting channel	Company Code
Heimstaden A Sweden AB	hec101
Heimstaden AB Heimstaden U.K. Ltd. Heimstaden Finland OY Heimstaden rekstur ehf. Heimstaden Services Sweden AB	hec102
Heimstaden Sweden AB	hec103
Heimstaden Denmark A/S	hec104
Heimstaden Norway AS	hec105
Heimstaden Germany GmbH	hec106
Heimstaden Netherlands B.V	hec107
Heimstaden s.r.o.	hec108
Heimstaden Poland Sp. z.o.o.	hec109
Heimstaden Group Czech s.r.o. Heimstaden Group Denmark A/S Heimstaden Group Norway AS Heimstaden Group Poland Sp. z.o.o. Heimstaden Group U.K. Ltd. Heimstaden Group Finland OY Heimstaden Group Netherlands B.V. Heimstaden Invest GmbH Heimstaden Services Czech s.r.o. Heimstaden Services Norway AS Heimstaden Services Poland Sp. z.o.o.	hec110
Heimstaden Germany II GmbH Heimstaden Wohnungsverwaltungs mbH	hec111