

Whistleblower Procedure

Good business ethics are a prerequisite for NP3's trustworthiness. The company has a responsibility to its owners, staff, customers and other partners to act correctly and with due consideration to current legislation and regulations on the company's various markets. The company aims to be transparent and audit resilient.

NP3 has zero tolerance for corruption, discrimination, harassment, criminal activity and environmental offences. In order to reduce any risks, and to maintain confidence in the company, it is important that suspected irregularities are spotted and counteracted at an early stage.

The purpose of the present guideline is to describe how NP3's employees and contractors can report any suspicions of irregularities, money laundering or terrorism financing.

NP3 encourages whistleblowers to submit reports in their own name. All reports from whistle-blowers and related discussions will always be kept confidential. If the informant prefers to submit the report to a body that is external to the company's organisation, the informant should refer to the company's audit committee, which ensures confidential handling of submitted reports.

Who can submit a report?

The reporting procedure can be used by all employees (irrespective of the form of employment) in any of NP3's companies. Customers, suppliers, former employees etc. can use the procedure/function.

Suspicion of irregularities/breaches of law

Every employee or contractor must report any suspicion of a violation of NP3's sustainability policy, other policies or any suspicion of money laundering or terrorism financing. A whistleblower does not need to have strong evidence of violations to express their suspicions or concerns, but no wilful or knowingly false accusations must be made. Misuse of the system, by intentionally reporting false or incorrect information, is a serious crime which can lead to disciplinary action, including termination of contract.

For matters relating to dissatisfaction in the workplace, employees should contact their immediate supervisor.

Use of the whistle-blower service

There are different ways to share a suspicion, but what they all have in common is that any submitted messages are handled confidentially.

NP3 recommends that any employee who suspects that an irregularity has occurred should first contact their immediate supervisor.

If the suspicions implicate the employee's immediate supervisor, the employee can report their suspicion to NP3's management.

Lastly, an employee can report any suspicions to the company's audit committee, either in their own name or anonymously. To ensure anonymous reporting, a reporting tool from an external and independent player, Izefty, is available. The reporting channel is encrypted and password-protected.

Reporting tool: <https://np3fastigheter.whistlelink.com/>

Telephone: +46 (0) 60 777 03 18

Physical meeting: If you want a physical meeting, you can state this to NP3 when contacting us via the above telephone number, or otherwise by means of the reporting tool.

Investigation process

All reports of suspicions are treated seriously, and in accordance with the present guideline. We acknowledge reception of the report within seven (7) days of its arrival, and we issue a status update within ninety (90) days.

The COO is responsible for the whistle-blower service. The COO makes an assessment, with the CEO, of any submitted matter, and decides on any further investigation. The audit committee decides on any further investigation of reports submitted to the committee.

Matters concerning suspicion of money laundering or terrorism financing are immediately passed to the CEO, except in those cases where any such suspicions are directed at the CEO himself, in which case the matter is handled as any other case submitted via the whistle-blower service.

- All whistle-blower communication is kept confidential by everyone involved in the investigation process.
- A case is not investigated by anyone who is implicated by the reported suspicion.
- Nobody who takes part in the investigation must try to identify the informant if the latter has chosen to remain anonymous.
- Inquiries are conducted by NP3's management and can, if necessary and in strict confidentiality, also involve other persons whose expertise is deemed necessary for a thorough investigation of the matter.
- Only persons conducting inquiries are given access to reports and information relating to the investigation. The forwarding of information relating to the investigation is limited to what is necessary for the investigation.

Protection for whistle-blowers

A whistle-blower who expresses a genuine suspicion as defined in the present guideline does not risk losing their job or being subjected to any form of sanction as a consequence of their report. It makes no difference if the suspicion proves itself to be unfounded, provided that the whistle-blower has acted in good faith.

The whistle-blower's identity is kept confidential in all stages of the investigation process. In the event of accusations of criminal activity, the whistle-blower's identity may however (if it is known) need to be disclosed during legal proceedings.

Protection of and information to a person implicated by a report

The rights of individuals who are the subject of an investigation in accordance with the present guideline are covered by the EU Data Protection Regulation. Any such person has the right to be granted access to information about themselves and to request changes if the information is incorrect, incomplete or not up-to-date.

These rights may however be the subject of general protective measures that are required in order to prevent the destruction of evidence or the processing and investigation of the report being impeded in some other way.

Reporting of the results

Once all the inquiries have been completed, the results are reported to the CEO. In the event that the CEO is the subject of the investigation or suspicions, the report is submitted to the board, which decides on corrective measures.

Deletion of information

All reported suspicions are deleted when the matter is closed, normally within two months (60 days) after completion of the inquiries. All documentation from any investigation is made anonymous by anonymising all information that directly or indirectly could be used to identify the informant or the person who was the subject of an inquiry.

Responsibility for the guidelines

NP3's board has ultimate responsibility for the company's guidelines for the whistle-blower service, for compliance with and monitoring of it, and for its annual review.

The company shall, by means of information and training, familiarise all employees with the contents of the guidelines.