

WHISTLEBLOWING INSTRUCTION

1. INTRODUCTION

Novedo Holding AB (publ), together with all subsidiaries ("Novedo" or the "Novedo Group"), strives to maintain a transparent business environment and strong business ethics in line with our Code of Conduct. We care about safety and respect for all people affected by our operations. Therefore, the Novedo Group should be an open workplace where misconduct does not occur. You play an important role by raising concerns about misconduct that should be corrected. This document contains information on how to report confidentially and securely.

Primarily, if you suspect ongoing or past misconduct, you are encouraged to report this internally to your immediate manager or the managing director of the company you are employed in. Cases involving poor leadership, inefficient systems or other operational aspects, alcohol or drug problems, minor workplace theft, minor workplace safety issues, or similar matters should always be reported in this manner

Secondarily, if you feel that you cannot be open about your information or if you wish to remain anonymous for fear of retaliation, you can report internally through Novedo's whistleblowing system, available at <https://novedo.visslan-report.se/> (the "Whistleblowing System"). The conditions for submitting a report through the Whistleblowing System are limited to circumstances described in sections 2 and 3 of this document.

This whistleblowing instruction applies to all companies within the Novedo Group:

Company name	Organization number	Country
AO Entreprenadtjänst i Stockholm AB	556995-2269	Sweden
BATAB Bygg & Akustik teknik AB	556133-7642	Sweden
Borrspecialisten Sverige AB	556929-2591	Sweden
Bra Tak Entreprenad Skåne AB	556889-9362	Sweden
CX Ventilation AB	556846-1882	Sweden
Deramont Entreprenad AB	556803-5421	Sweden
Ekoion AB	556700-0814	Sweden
Elarbeten Helsingborg AB	556464-1354	Sweden
Elforum Göteborg AB	559133-4031	Sweden
Elinzity AB	556694-5878	Sweden
Elinzity Förstärkning AB	556187-5088	Sweden
GBB Holding AB	556910-5652	Sweden
GBB Syd AB	559234-7297	Sweden
Gnesta Bergbyggare AB	556599-9355	Sweden
Hansson & Ekman Isolerings Aktiebolag	556459-0379	Sweden
Helsingborgs Byggplåt AB	556722-7532	Sweden
IMPAB DUNDERTECH AB	556718-1069	Sweden
KG Vent AB	559000-5921	Sweden
Kulturmålarna i Linköping AB	559203-8177	Sweden
Kulturmålarna i Norrköping Aktiebolag	556435-2887	Sweden

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Nordkabel A/S	DK 28851782	Danmark
Nordsign AB	556699-2706	Sweden
Novedo AB	559264-9841	Sweden
Novedo Danmark OpCo ApS	43529374	Danmark
Novedo Holding AB (publ)	559334-4202	Sweden
Novedo Norge OpCo AS	933 987 469	Norge
Novedo OpCo AB	559334-8344	Sweden
Novedo OpCo Germany GmbH	HRB 131390	Tyskland
Novedo ST Holding AS	934157761	Norge
Nørgaard Anlæg ApS	14546294	Danmark
Nørgaard Anlæg Holding ApS	37418226	Danmark
Nørgaard Anlæg Maskinudlejning ApS	36507063	Danmark
Nørgaard Anlæg Miljø ApS	37638846	Danmark
Olle Timblads Målerifirma AB	556688-5488	Sweden
OVKservice Syd AB	556795-9308	Sweden
Persiennteamet Stockholm Aktiebolag	556758-5392	Sweden
ProvideU AB	556754-0231	Sweden
ProvideU Assembly OÜ	11066054	Estland
Provideu Electronics AB (f.d. EMAB)	556506-1560	Sweden
RC El & Styrinstallationer Zeus AB	556310-2010	Sweden
Sentexa AB	556637-4921	Sweden
Skanstulls Måleri AB	556543-8974	Sweden
ST Entreprenør AS	926678779	Norge
Stantreak A/S	12630077	Danmark
Sydvestjyllands Miljø og Genbrug ApS	37523763	Danmark
Total Fasad Stockholm AB	559004-4375	Sweden
Total Fönsterrenovering i Stockholm AB	559133-9444	Sweden
Tyresö Målericentral AB	556909-8725	Sweden
Uni-Vent Rör AB	556665-6889	Sweden
Utleigesenteret AS	926678426	Sweden
Valter Eklund Stenentreprenader AB	556071-7463	Sweden
VE Sten AB	556143-4126	Sweden
Ventera i Göteborg AB	559453-8489	Sweden
Ventilationskontroll Aeolus Aktiebolag	556211-1343	Sweden

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2. CAN I BE A WHISTLEBLOWER?

In accordance with the Whistleblower Directive (EU Directive 2019/1937), you have the right to whistleblow and receive legal protection if you belong to any of the following categories in relation to a company within the Novedo Group:

- a) employees,
- b) volunteers,
- c) interns,
- d) self-employees/consultants,
- e) other persons who are/have been in a work-related context with us, under our control and management,
- f) persons part of a Novedo management or supervisory body, or
- g) shareholders active within the Novedo Group.

The Whistleblower Directive is implemented in Sweden by *lagen om skydd för personer som rapporterar om missförhållanden*, in Denmark by the *lov om beskyttelse af whistleblowere*, and in Germany by the *Hinweisgeberschutzgesetz*. Estonia has not yet implemented Whistleblower Directive to national law and neither has Norway.

It is not an obstacle for reporting if your employment relationship with us has ended or not yet begun. Suppliers, subcontractors and other contractors to us who have become aware of misconduct within a company within the Novedo Group can also be whistleblowers.

3. WHAT CAN I WHISTLEBLOW ABOUT?

You can whistleblow and report misconduct that has occurred in a work-related context and there is a public interest of this being discovered. Other types of personal complaints that do not serve a public interest, such as conflicts or complaints regarding the workplace or work environment, we encourage you to instead contact your immediate supervisor or the CEO of the company concerned.

Examples of misconduct that you blow the whistle about:

- Deliberate misstatement in accounting, internal accounting controls, or other financial crimes.
- Theft, corruption, vandalism, fraud, embezzlement, or data breaches.
- Environmental crimes or significant workplace safety deficiencies.
- Discrimination or harassment.
- Misconduct affecting individuals' lives or health.
- Violations of the Novedo's Code of Conduct.
- Other serious misconduct affecting the Novedo's material interests

Additionally, it is possible to report information about misconduct discovered in a work-related context that breaches EU legal acts or regulations.

You do not need proof of your suspicions, but all reporting must be made in good faith. This means you should have reasonable grounds to believe that the reported information about misconduct is true.

4. HOW DO I WHISTLEBLOW?

4.1 Internal reporting; written procedure

You can report internally in writing. In order to protect whistleblowers and ensure confidential handling of your report, Novedo uses a digital whistleblower function provided by the third-party supplier Visslan. The Whistleblower System is always available at <https://novedo.visslan-report.se/>. Please describe what has happened in as much detail as possible to ensure that appropriate measures can be applied. It is possible to

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attach evidence such as written documents, images, or audio files. Always specify which company within the Novedo Group the report concerns.

Please do not include sensitive personal data about persons mentioned in your report unless necessary to describe your case correctly. Sensitive personal data includes information about ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, health, a person's sex life or sexual orientation, genetic data, or biometric data used to uniquely identify a person.

4.2 Internal reporting; oral procedure

You can also report internally orally. This is done by uploading an audio file as an attachment when creating a case in the Whistleblower System. You select "Yes" on the question about evidence to be able to upload your file. In the audio file, you describe the same circumstances and details as you would in a written case.

Furthermore, you can request a physical meeting in the Whistleblower System. This is done by either requesting it in an existing case or creating a new report. If you whistleblow at a physical meeting, a complete and accurate record of the meeting will be preserved in a permanent and accessible form with your consent. This may occur through recording the conversation or through meeting minutes (if the conversation is not recorded, we have the right to document it through minutes). Afterwards, you will have the opportunity to review, correct, and approve the meeting minutes by signing them. We recommend that the documentation be uploaded to the Whistleblower System.

4.3 Login code after reporting

After reporting internally, either in writing or orally, you will receive a sixteen-digit code that you can use to log into the Whistleblower System at <https://novedo.visslan-report.se/>. It is important that you save the code, as you will not be able to access the case again without it. If you lose the code, you can submit a new report referring to the previous one.

4.4 Extern rapportering

We encourage you to always report misconduct internally first, but if difficulties arise or if it is deemed problematic, it is possible to report externally instead. In such cases, we refer you to contact the competent authorities or, where applicable, EU institutions, bodies, or agencies. Contact details for relevant authorities can be found in Appendix 1.

5. WHAT ARE MY RIGHTS?

5.1 Right to anonymity

As a whistleblower, you have the right to remain anonymous. During the case handling process, it will be ensured that your identity as the reporting person is kept confidential and that unauthorized personnel cannot access the case. We will not disclose your identity without your consent unless required by applicable law.

5.2 Protection against retaliation

As a whistleblower, you have the right not to suffer any retaliation due to your whistleblowing. This means that threats of retaliation and attempts at retaliation are not allowed. Examples of such retaliation include dismissal, changes in job duties, disciplinary actions, threats, discrimination, or similar actions due to your whistleblowing.

Protection against retaliation also applies to individuals in the workplace who assist the reporting person.

5.3 Protection when publicly disclosing information

The protection against retaliation also applies if you publicly disclose information about misconduct. However, this requires that you have first reported internally within the Novedo Group and externally to an authority, or directly externally, and that no appropriate action has been taken within three months (in justified cases, six months).

This protection also applies in situations where you had reasonable grounds to believe there was an obvious risk to the public interest if the information was not disclosed, such as in an emergency. Legal protection is also

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granted when publicly disclosing information if there was a risk of retaliation or if it was unlikely that the misconduct would be effectively addressed, for example, due to the risk of evidence being concealed or destroyed.

5.4 Right to not be held accountable

As a whistleblower, you have the right not to be held liable for breaching confidentiality obligations, provided that at the time of reporting, you had reasonable grounds to believe that reporting the information was necessary to disclose the reported misconduct. This does not grant you the right to disclose written documents however.

6. WHAT HAPPENS AFTER WHISTLEBLOWING?

6.1 Who reads your report

Novedo applies common channels for internal reporting for all companies within the group. This means that all whistleblowing cases are initially received and read by the same contact person at Novedo. To ensure independent handling of whistleblowing cases, all incoming reports are also read by the external Swedish law firm Gernandt & Danielsson Advokatbyrå. Contact details for the contact person at Novedo and Gernandt & Danielsson Advokatbyrå can be found in section 8.1.

If the case concerns the management or board of directors of Novedo Holding AB (publ), Gernandt & Danielsson Advokatbyrå will take appropriate measures to handle the matter. If the case concerns a subsidiary, the contact person will, depending on the type of misconduct and which company within the Novedo group which the report relates to, involve appropriate case handlers within the Novedo group. A case handler is an independent and autonomous person responsible for investigating and managing the reported misconduct in an appropriate manner.

This ensures that no cases are handled by individuals where a conflict of interest may arise. Typically, this means that cases are handled by someone one level above the person responsible for the reported misconduct. When submitting your report, you can also request that a specific person is not given access to your report.

6.2 Follow-up and investigation

If your report falls within the scope of the Whistleblower Directive and this whistleblowing instruction, you will receive a confirmation in the Whistleblower System within **seven days** that a case handler has received your report. If you have any questions or concerns, you and the contact person and/or case handler can communicate through the platform's built-in anonymous chat function.

The appointed case handler(s) will review your report and decide on appropriate measures. Such a review may include examining internal documentation, communication, and conducting interviews with involved parties and witnesses. Further investigation may require the involvement of other corporate functions or external experts, such as legal advisors, auditing firms, or forensic investigation companies. You will receive feedback within **three months** and a notification when the investigation is complete in the Whistleblower System. The notification will contain information about the actions taken as a result of the report and the reasons for these actions.

It is important that you log in regularly in the Whistleblower System using your sixteen-digit code to respond to any follow-up questions from the contact person. In some cases, the matter cannot proceed without answers to such follow-up questions from you as the reporting person.

6.3 Retention of reports and other documentation

All reports, investigations, and communication regarding the reported misconduct will be retained as long as necessary, but no longer than two years after a follow-up case has been closed.

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7. GDPR AND HANDLING OF PERSONAL DATA

We always do our utmost to protect you and your personal data. We ensure that our handling of personal data is always in accordance with the General Data Protection Regulation ((EU) 2016/679) ("GDPR")

7.1 Categories of personal data

Whistleblower reports typically contain personal data relating to the reporting individual, the suspected individual, and other individuals such as witnesses. Processed personal data may include names, roles or functions, contact information, alleged violations, and other types of personal data collected during the investigation, such as phone logs, data files, and correspondence.

7.2 Purpose of processing and legal basis

Personal data will be processed to detect, investigate, and address misconduct within the Novedo group. The processing is based on Novedo's legitimate interest in ensuring that its business operations comply with applicable laws, business ethics principles, and internal policies and procedures.

Personal data that is clearly irrelevant to the handling of a whistleblowing case will be deleted as soon as possible if collected by mistake.

7.3 Retention period

Personuppgifterna kommer bara att lagras så länge det är nödvändigt för att undersöka en visseblåsningsrapport samt för att vidta relevanta åtgärder i förhållande till resultatet av en sådan utredning. Personuppgifter i ett visseblåsningsärende får inte behandlas längre än två år efter det att ärendet avslutades.

7.4 Access to personal data

Access to personal data is restricted to what each individual needs to fulfill their job duties. Only the contact person, case handlers, and those assisting them have access to the personal data processed in a whistleblowing case.

7.5 Information to, and rights of, the data subject

If we receive a whistleblower report containing your personal data or if your personal data is collected during an investigation, we will inform you if possible. However, if providing such information could jeopardize the investigation, you will instead be informed as soon as possible after the investigation has reached a stage where such risk no longer exists. At the latest, you will be informed when your personal data is used to take actions related to you.

You have the right to know what personal data we process about you and may request a copy of such data. However, please note that if disclosing your personal data could jeopardize an investigation, we may not be able to fulfill your request. You have the right to have incorrect personal data about you corrected, and in certain cases, you can request that we delete your personal data. You also have the right to object to certain processing of your personal data and can request that the processing of your personal data be restricted.

7.6 Data Controller

The data controller for the personal data processed in connection with whistleblowing is Novedo Holding AB (publ), reg. no. 559334-4202, Linnégatan 18, 114 47 Stockholm, email address edward.af.sandeberg@novedo.se (Novedo's inhouse legal counsel). If you have questions regarding how we process your personal data, you can contact us using the contact details provided below. If you have any objections or complaints regarding how we process your personal data, you have the right to report your complaint to the Swedish Authority for Privacy Protection.

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8. FURTHER CONTACT

If you have any further questions regarding how we handle whistleblower cases, you are always welcome to contact the internal contact person.

For technical questions about the Whistleblower System, please create a case at <https://novedo.visslan-report.se/>. If this is not possible, please contact The Whistle Compliance Solutions AB, which developed Visslan. Contact details are below.

8.1 Contact details

Internal contact person

Name: Edward af Sandeberg

Company/Position: Novedo AB, inhouse legal counsel

E-mail: edward.af.sandeberg@novedo.se

Telephone: 0760152400

External law firm

E-mail: novedo.visselblasning@gda.se

The Whistle Compliance Solutions AB

E-mail: clientsupport@visslan.com

Telephone: +46 10-750 08 10

Direct telephone (Daniel Vaknine, MD): +46 73 540 10 19

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APPENDIX 1 - CONTACT DETAILS FOR EXTERNAL WHISTLEBLOWING IN

DANMARK

Myndighed	Kontaktinformation
<i>Datatilsynet</i>	<u>(Link til hjemmeside)</u>
<i>Politiets Efterretningstjeneste (PET) i Justitsministeriet</i>	<u>(Link til hjemmeside)</u>
<i>Forsvarets Efterretningstjeneste (FE) i Forsvarsministeriet</i>	<u>(Link til hjemmeside)</u>
<i>Finanstilsynet (det finansielle område)</i>	<u>(Link til hjemmeside)</u>
<i>Erhvervsstyrelsen (revionsområdet)</i>	<u>(Link til hjemmeside)</u>
<i>Arbejdstilsynet (om sikkerhed og sundhed på offshore-anlæg)</i>	<u>(Link til hjemmeside)</u>
<i>Miljøstyrelsen (herunder miljøproblemer på offshore-anlæg)</i>	<u>(Link til hjemmeside)</u>

SVERIGE

Myndighet	Kontaktuppgifter för visselblåsning
<i>Arbetsmiljöverket</i>	Telefon: 010-730 99 30 Brev: Arbetsmiljöverket Att: ER Box 9082 171 09 Solna <u>(Länk till hemsida)</u>
<i>Boverket</i>	<u>(Länk till hemsida)</u>
<i>Ekobrottsmyndigheten</i>	Telefon: 010-562 91 11 Brev: ”Visselblåsare/EU” Ekobrottsmyndighetens huvudkontor Box 22098 104 22 Stockholm <u>(Länk till hemsida)</u>
<i>Elsäkerhetsverket</i>	<u>(Länk till hemsida)</u>

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<i>Fastighetsmäklarinspektionen</i>	Telefon: 010-490 01 00 Brev: Fastighetsmäklarinspektionen Box 5045 650 05 Karlstad (Länk till hemsida)
<i>Finansinspektionen</i>	E-post: visseblasare@fi.se (om anmälan avser företag under FI:s tillsyn) visseblasare.mar@fi.se (vid misstänkt marknadsmissbruk) Telefon: 08-408 986 70 (om anmälan avser företag under FI:s tillsyn) 08-408 986 90 (vid misstänkt marknadsmissbruk) Brev: Finansinspektionen Box 7821 103 97 Stockholm (Länk till hemsida)
<i>Folkhälsomyndigheten</i>	Telefon: 010-205 20 00 Brev: Visselblåsarfunktionen Tobak Folkhälsomyndigheten 171 82 Solna Alt. Visselblåsarfunktionen Tobak, Folkhälsomyndigheten Box 505 831 26 Östersund (Länk till hemsida)
<i>Havs- och vattenmyndigheten</i>	Telefon: 010-698 60 00 (Länk till hemsida)
<i>Inspektionen för strategiska produkter</i>	(Länk till hemsida)
<i>Inspektionen för vård och omsorg</i>	Telefon: 020-140 47 00 Brev: Inspektionen för vård och omsorg (IVO) Mottagargruppen Box nr 45184 104 30 Stockholm (Länk till hemsida)
<i>Integritetsskyddsmyndigheten</i>	Telefon: 08-657 61 53 Brev: Integritetsskyddsmyndigheten Box 8114 104 20 Stockholm (Länk till hemsida)
<i>Kemikalieinspektionen</i>	Telefon: 08-519 41 00 Brev:

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	Chefsjuristen/behörig person Kemikalieinspektionen Box 2 172 13 Sundbyberg (Länk till hemsida)
Konkurrensverket	E-post: euvisseblasare@kkv.se Telefon: 08-700 16 00 Brev: Konkurrensverket, 103 85 Stockholm Besöksadress: Ringvägen 100 118 60 Stockholm (Länk till hemsida)
Konsumentverket	Telefon: 0771 - 42 33 00 Brev: Elin Söderlind Konsumentverket/KO Box 48 651 02 Karlstad (Länk till hemsida)
Livsmedelsverket	(Länk till hemsida)
Länsstyrelsen Skåne län	Telefon: 010-224 10 00 Brev: Länsstyrelsen Skåne 205 15 Malmö Besöksadress: Södergatan 5 205 15 Malmö (Länk till hemsida)
Länsstyrelsen Stockholm	Telefon: 010-223 10 00 Brev: Länsstyrelsen Stockholm Box 22067 104 22 Stockholm (Länk till hemsida)
Länsstyrelsen Västra Götalands län	Brev: Länsstyrelsen Västra Götalands län 403 40 Göteborg (Länk till hemsida)
Läkemedelsverket	Telefon: 018-18 36 96 Brev: Läkemedelsverket Box 26 751 06 Uppsala

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Myndigheten för samhällsskydd och beredskap	Telefon: 020-34 70 10 Brev: Myndigheten för samhällsskydd och beredskap 651 81 Karlstad (Länk till hemsida)
Naturvårdsverket	Telefon: 010-698 14 00 Brev: Funktionen EVB, Naturvårdsverket 106 48 Stockholm (Länk till hemsida)
Post- och telestyrelsen	Telefon: 08-586 273 14 Brev: Post- och telestyrelsen (PTS) Box 6101 102 32 Stockholm (Länk till hemsida)
Regeringskansliet	Brev: Regeringskansliets externa rapporteringskanal FA RS 103 33 Stockholm (Länk till hemsida)
Revisorsinspektionen	E-post: visselblasare@revisorsinspektionen.se Telefon: 08-738 46 00 (Länk till hemsida)
Skatteverket	Telefon: 08-411 0420 Adress för att lämna in blankett SKV 1891: Skatteverket Box 6037 171 06 Solna (Länk till hemsida)
Skogsstyrelsen	(Länk till hemsida)
Spelinspektionen	E-post: visselblasare.extern@spelinspektionen.se Telefon: 0152-50 69 50 (mötesbokning) (Länk till hemsida)
Statens energimyndighet	Telefon: +46 (0)16 – 542 06 13. (Länk till hemsida)
Statens jordbruksverk	(Länk till hemsida)
Strålsäkerhetsmyndigheten	Telefon:

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	08-799 40 00 Brev: Strålsäkerhetsmyndigheten 171 16 Stockholm (Länk till hemsida)
<i>Styrelsen för ackreditering och teknisk kontroll</i>	Telefon: 0771-183906 (rapportera på telefonsvarare) 0771-183906 (bli uppringd för rapportering via telefon) Brev: Swedac, box 878, 501 15 Borås (Länk till hemsida)
<i>Transportstyrelsen</i>	(Länk till hemsida)

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