

ITAB Group Whistleblowing Policy

Policy Area	Business Ethics
Standard:	ITAB Group Whistleblowing policy
Effective from:	January 2023
Revision & date:	Version 1.0 – February 2022
Document responsibility:	Group Legal department
Document owner:	General Counsel

Rethink Retail. Together.

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ITAB Group

Introduction

ITAB Group (“ITAB”, “we”, “our” and “us”) are committed to the highest possible standards of transparency, honesty and accountability. With the aim to ease and facilitate for our employees, and relevant third parties who deal with ITAB, to come forward and voice all serious concerns about certain aspects of ITAB’s work, this whistleblowing policy (the “Policy”) informs you as a whistleblower about:

- How we support you so that you can safely express your concerns,
- Know who to contact;
- Know how to make a whistleblowing report (“Whistleblowing report”); and
- What rights you have and how you can exercise them.

The Policy furthermore describes how we ensure that the support we give you is in a responsible manner and in accordance with the law, including the Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (the “Whistleblowing Directive”). If you have any questions about this Policy and/or how to file a Whistleblowing report, you can contact us via the contact details given below.

Who can be a whistleblower?

You as a whistleblower can be:

- an employee to us;
- a person having self-employed status;
- a shareholder
- a person belonging to the administrative, management or supervisory body of an undertaking;
- a volunteer and paid or unpaid trainee; or
- a person working under the supervision and direction of contractors, subcontractors and suppliers to us.

Please note that you may still be a whistleblower even though our work-based relationship has ended or if it is yet to begin.

Who is responsible for the Whistleblowing report?

ITAB Shop Concept AB (publ.) with company registration number 556292-1089 is responsible if you make a Whistleblowing report pursuant to this Policy. If you are making a reporting concerning another company within the ITAB group of companies, that company is responsible if you make a Whistleblowing report. As such, we have a responsibility to protect you, including not disclosing your identity to anyone beyond the authorised persons that receive your Whistleblowing report (unless you explicitly consent, or we are required to disclose you pursuant to law) and making sure you are not subject to retaliation. However, please note that you also have a responsibility in this Policy and we expect you to only report information and personal data that is relevant for the handling of a specific Whistleblowing report. We also ask you to not report personal work-related grievances, such as interpersonal conflicts between you and other employees or a decision relating to your employment or

engagement. Personal work-related grievances should be raised with your manager, high-level manager or your People & Culture representative.

What can be reported in a Whistleblowing report?

If you acquire information in a work-based relationship with us and have reasonable grounds to believe that there is, in relation to us, misconduct or actual breaches of applicable rules or regulations you are welcome to file a Whistleblowing report on that matter.

The Whistleblowing Directive particularly specifies the importance of reporting in the following areas: (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and welfare; (viii) public health (ix); consumer protection; or (x) protection of privacy and personal data, and we strongly encourage you to file a Whistleblowing report on such matters.

Please note that reasonable grounds to believe means that, in light of the circumstances and the information available to you at the time of filing a Whistleblowing report, you believe that the reported matter is true.

Where can you file a Whistleblowing report?

Filing a Whistleblowing report in writing is possible by using our external whistleblowing system. The link to the whistleblowing service may be found at our intranet and at our website itab.com.

We enable you to file a Whistleblowing report in writing or orally, or both. Oral reporting is possible by telephone, and, upon request by you, by means of a physical meeting with such designated impartial department as specified in the contact details below.

We will acknowledge the receipt of the Whistleblowing report from you within seven (7) days of the receipt. For your information, we have also designated an impartial department competent, see contact details below, for following-up on the Whistleblowing report, which will maintain communication with you and, where necessary, ask for further information from you and, at the latest three (3) months from the acknowledgment of receipt, provide feedback to you. In case the Whistleblowing report concerns any person in the designated department, such person will for obvious reasons not be involved in handling the report. In such case, another person will follow-up on the Whistleblowing report and maintain the communication with you. Thus, the person handling your Whistleblowing report will always be impartial.

In connection to filing a Whistleblowing report, we would also like to inform you that you can choose to file your Whistleblowing report anonymously. This does not affect your rights and protection in the EU Whistleblowing Directive. However, a complete anonymity may make it more difficult for us to investigate the issue or take the action we would like to take.

Finally, we would also like to clarify that, if you have difficulties or if internal reporting would not be appropriate, it is possible to file a Whistleblowing report externally to competent authorities and, where relevant, to institutions, bodies, offices or agencies of the EU. Further information can be found here: www.whistlelink.com/external-reporting-whistleblowing/.

Personal data

Our goal is to always protect the personal data we process to the best of our ability. This means that we always undertake to safeguard the privacy of you and to comply with applicable personal data legislation, including but not limited to the General Data Protection Regulation (GDPR).

When you file a Whistleblowing report, we will process the personal data contained therein in order to fulfil our legal obligations according to, among other things, the Whistleblowing Directive. Please find more information about how we process personal data contained in a Whistleblowing report in our privacy policy, which could be found at our website itab.com.

What are your rights?

We are committed to implement and maintain necessary and adequate measures in order to prohibit any form of retaliation against you by reason of filing a Whistleblowing report, including threats of retaliation and attempts of retaliation.

To exemplify further, prohibition against retaliation by reason of filing a Whistleblowing report means, for instance, prohibition against (a) suspension, lay-off, dismissal or equivalent measures; (b) demotion or withholding of promotion; (c) transfer of duties, change of location of place of work, reduction in wages, change in working hours; (d) withholding of training; (e) a negative performance assessment or employment reference; (f) imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty; (g) coercion, intimidation, harassment or ostracism; (h) discrimination, disadvantageous or unfair treatment; (i) failure to convert a temporary employment contract into a permanent one, where you had legitimate expectations that you would be offered permanent employment; (j) failure to renew, or early termination of, a temporary employment contract; (k) harm, including to your reputation, particularly in social media, or financial loss, including loss of business and loss of income; (l) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that you will not, in the future, find employment in such sector or industry; (m) early termination or cancellation of a contract for goods or services; (n) cancellation of a licence or permit; or (o) psychiatric or medical referrals.

Please note that, in addition to the information provided in this Policy, competent authority provide comprehensive and independent information and advice, which is easily accessible and free of charge, on procedures and remedies available, as well as the protection against retaliation, and on the rights you have. Further information can be found here: www.whistlelink.com/external-reporting-whistleblowing/.

How do you contact us?

If you have any questions about this Policy and/or how to file a Whistleblowing report, please contact **General Counsel** or **Chief Sustainability & People Officer**.