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## 1 Whistleblower Policy

The Whistleblowing Act (2016:749) (“Act”) on special protection against reprisals for employees who report serious misconduct is intended to provide protection for employees who report misconduct in their workplace. The Act does not regulate the employee's right to raise an alarm per se or the right to criticize the employer or otherwise speak out, but is intended to offer employees who raise an alarm about serious misconduct in the employer's operations special protection against suffering reprisals from the employer. Reprisals include dismissal, but also less intrusive measures during employment, such as reassignment, removal from duties, excessive workloads, ostracism and harassment. To be covered by the protection, the employer's reprisal must be taken because the employee raises an alarm under the law. There must therefore be a clear causal link between the alarm and the reprisal.

In 2019, an EU directive was adopted to create a minimum standard in the EU to protect whistleblowers in areas such as money laundering, public procurement, public health, and consumer protection. A Swedish legislative proposal was presented in June 2020 to implement the EU directive. This policy has been made in accordance with the new law.

The purpose of this Policy is to establish a vigil mechanism for stakeholder(s) to report concerns about unethical behavior, actual or suspected fraud or violation of the LMG's ethics and code of conduct. This Policy provides an opportunity to stakeholder(s) to access in good faith, to the Integrity Team in case they observe unethical and improper practices or any other wrongful conduct in LMG.

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## 1.1 Malpractice

The law is aimed at reporting "wrongdoing in which there is a public interest in disclosure." This means that there are relatively high requirements as to the type of irregularities and wrongdoing to be covered by the protection. Workplace disputes, general expressions of dissatisfaction and the like should not constitute wrongdoing covered by the Act's special protection.

The information reported should be of interest to a wider group of people, not just the whistleblower, and there should be a legitimate interest in the information coming to light. Such misconduct in the employer's business includes criminal acts such as fraud, embezzlement, breach of trust, and corrupt acts such as bribery and environmental crime. Other types of misconduct are also covered by the regulation - these should be qualified breaches of applicable standards and regulations or major shortcomings in the business in general. Examples of such malpractices are violations of fundamental rights and freedoms, risks to life, safety and health, and damage to the environment.

Any violation of the Company's policies, including without limitation, Anti-Corruption Policy, shall be considered a malpractice the reporting whereof shall be covered under this policy.


## 1.2 Who is covered by this protection?

The protection extends not only to internal stakeholders of LMG (LMG and all its subsidiaries), but also to external stakeholders like job applicants, former employees, shareholders active in the company, business partners, consultants and interns, etc. The protection also extends to persons who assist in the reporting process or who are related to the reporting person.

The protection does not apply if a person knowingly reports false information. However, the protection applies even if the information reported turns out to be false if the whistleblower had reasonable grounds to believe that the information was true when it was reported.

The protection of the law does not apply to workers who, by raising the alarm, commit a crime.

No individual or body associated with it can waive compliance with this policy. All the director(s) /stakeholder(s) in each of the jurisdictions in which LMG operates are expected to follow this policy in addition to the applicable laws and regulations of the respective jurisdiction.

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### 1.3 What does the protection mean?

Those who report wrongdoing should not be at risk of reprisals or other negative consequences.

Reprisals includes various forms of punishment, retaliation and reprimands, such as dismissal, reassignment, excessive workload, reduction of benefits, ostracism at work and lack of pay increase. It is sufficient that there is a risk of negative consequences for the reporting person. The risk need not have materialised.

An employer who violates the prohibition of reprisal or who has prevented or attempted to prevent reporting may be liable to corrective actions.

The person appointed to handle the reporting (see below under "Procedure in the event of alarms about malpractices within LMG") is independent in the performance of his/her duties. This means, among other things, that the designated person must be able to independently assess how the information should be handled and that no one can request to see the information that has been reported.

Stakeholders who are subjected to reprisals by their employer in violation of the law are entitled to both financial and general damages.

### 1.4 Internal and External Alarms


In order to be covered by the protection against reprisals, it is essential that the stakeholder puts forward concrete allegations of wrongdoing. The protection will apply to both internal and external complaints.

*Internal alarms* refer to alarms directly to the employer or a representative of the employer or that the employee uses internal routines for reporting that apply at the workplace.

*External alarms* refer to an employee sounding an alarm by publishing information or providing information for publication, or by contacting an authority. As a starting point, the employee must also first have alerted internally without the employer taking reasonable measures.

### 1.5 Documentation of Investigation

- a. LMG shall document the reporting of each misconduct and the actions taken as a result of such reporting (allegation tracker). LMG shall treat all information related to the identity of the reporting person confidentially and in accordance with applicable law.
- b. Based on the facts provided by the whistle-blower, the Integrity Team shall initiate preliminary enquiry;

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- c. If the preliminary enquiry indicates that further investigation shall be necessary, the Integrity Team shall initiate an investigation;
- d. Based on the result of the investigation, further action may be identified and implemented by the Integrity Team.

## 1.6 Handling of Personal Information

Personal data processed within the whistleblowing system may be of a privacy-sensitive nature. The processing of personal data shall be carried out in accordance with the existing data protection framework. Personal data in a case shall be deleted when they are no longer necessary, but no later than two years after the processing of the data in the case has ended.

## 1.7 Procedure in the event of alarms about malpractices

1. All stakeholder(s) must report in good faith or on the basis of a reasonable belief attempted, suspected and actual bribery, or any violation as soon as possible. Failure to promptly raise a known or suspected violation is considered an unethical behaviour.
2. Contact the HR Manager Elenore Röing by email or phone and inform her of the misconduct you wish to report. Email: [visselblåsare@linjemontage.se](mailto:visselblåsare@linjemontage.se) or mobile: 0790-605518.
3. Upon receipt of the complaint, the HR manager will document the information provided by the stakeholder and assess how to handle the information further.
4. The HR manager will initiate action in the event of misconduct.
5. The HR manager will give feedback to the person who has reported the incident.
6. If reporting in accordance with the above is deemed not to be possible, reporting may be made directly to the LMG Board. In this case, please report to Hitesh Kumbhat, [hitesh.kumbhat@kalpatarupower.se](mailto:hitesh.kumbhat@kalpatarupower.se) or mobile: 070-250 75 57.
7. One can also file the complaint by sending an email to [abms@kalpatarupower.com](mailto:abms@kalpatarupower.com).
8. One can also send a complaint letter in a sealed envelope marked “**Private and Confidential**” to the Chairman of the Audit Committee, Kalpataru Power Transmission Limited, 101, Part III, G.I.D.C Estate, Sector 28, Gandhinagar -382028, Gujarat, India.
9. If reporting has taken place in accordance with the above and this does not help to remedy the situation, reporting may be made externally to the Swedish Work Environment Authority (Sw. Arbetsmiljöverket). If you have any questions about the procedure, please contact Elenore Röing, HR.
10. Although a whistle-blower is not required to furnish any more information than what they wishes to disclose, certain information is important for the Company to effectively evaluate and investigate the complaint. Hence, it is suggested that the below information is provided, if available:
  - a. The parties involved;
  - b. The sector of the Company where it happened (division, office);
  - c. When did it happen: a date or a period of time;

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- d. Type of concern (what happened);
  - e. Submit proof or identify where proof can be found, if available;
  - f. Whom to contact for more information, if anyone; and /or
  - g. Prior efforts to address the problem, if any.
11. In the event a director wishes to raise a complaint or disclosure under this Policy, he/ she shall consult the Chairman of the Board or the Chief Ethics Officer of Kalpataru Power Transmission Limited. All such complaint or disclosure by director(s) shall be taken forward as per the directions of Chairman of the Board or the Chief Ethics Officer of Kalpataru Power Transmission Limited.
  12. In the event the complaint or disclosure is in conflict of interest with members of the Integrity team, the Whistleblower may send a complaint letter/ email to Chairman of the Board or the Chief Ethics Officer of Kalpataru Power Transmission Limited. In exceptional or appropriate cases including when the Whistleblower believe that his/her concern is not being properly addressed or investigated, Chairman of the Board or the Chief Ethics Officer of Kalpataru Power Transmission Limited is authorized to prescribe suitable directions in this regard.
  13. Any stakeholder(s) who observe any unethical and improper Practices or alleged wrongful conduct shall make a disclosure and is encouraged to report this as soon as possible. The Integrity Team shall acknowledge receipt of the complaint/disclosure to the Whistleblower within seven (7) days of the receipt of the complaint/disclosure.

## 1.8 Protection to Whistleblower

LMG has a strict no retaliation policy and shall not tolerate any kind of retaliation, discrimination or disciplinary action (e.g. by threats, isolation, demotion, withholding of payments, discrimination during procurement to pay process, preventing advancement, transfer, dismissal, bullying, victimization, or other forms of harassment) by any directors/ stakeholder(s) against anyone who refuses to participate in bribery based activities and/ or who, in good faith, reports any non-compliance/ violation(s). LMG endeavors to provide a framework to promote secured and result oriented whistle-blowing.

LMG shall provide complete protection to director(s) /stakeholder(s) who have raised concern(s) against any form of victimization. Anyone who reports a complaint under this Policy will not be at risk of suffering any form of reprisal or retaliation. Retaliation includes discrimination, reprisal, harassment or vengeance.

If any Stakeholder who makes a disclosure or complaint in Good faith, believes that he/she is being, subjected to discrimination, retaliation or harassment for having made a report under this Policy, he/she must immediately report those facts to Integrity team. It is imperative that such Stakeholder bring the matter to the Company's attention promptly so that any concern of reprisal, discrimination or adverse employment/contractual consequences can be investigated and addressed promptly and appropriately

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## 1.9 Confidentiality

All concern(s) reported shall be kept confidential and may be shared strictly on a ‘need to know’ basis to the extent permitted by law.

The whistle-blower, the subject, the Integrity Team, the investigator and everyone involved in the process shall:

- a. Maintain complete confidentiality of the matter;
- b. Not keep the document(s)/ evidence(s) pertaining to the investigation unattended anywhere at any time;
- c. not keep the documents/papers unattended anywhere at any time;
- d. keep the electronic mails /tiles under proper custody; and
- e. not to reveal or disclose to media, press agency and/or any other persons.

Whistle-blower’s identity shall be disclosed only in following circumstances:

- a. The person agrees to be identified (Identification shall be necessary to allow LMG or law enforcement officials to investigate or respond effectively, to the extent it is permitted by law);
- b. Identification shall be required by law.