



# WHISTLEBLOWING GUIDELINES

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## Whistleblowing guidelines to employees

### 1. Purpose

1.1 Peak Performance Production AB (“**Peak Performance**” or the “**Company**”) takes the culture of trust and high business ethics very seriously. Our shared values support and guide our operations around the world. Every Company’s employee is responsible for their own behavior, acting with integrity and observing the highest standards of business ethics.

1.2 In order to allow and encourage reports about wrongdoings in Sweden, the Company has established a whistleblowing system that serves as a contact interface designed specifically for receiving and handling reports on suspected misconduct in the Company.

1.3 These Whistleblowing guidelines (“**Guidelines**”) drafted in line with the applicable whistleblowing laws in Sweden, and the whistleblowing system as described herein are part of the Company’s ethics and compliance service. The purpose of these Guidelines is to inform and instruct employees and others listed in section 2 below on how to report serious misconduct within the Company.

### 2. Who can report?

The whistleblowing system can be used by everyone who perform work under the influence and control of the Company – including:

- present and former employees (hired labor, self-employed persons, consultants and others who perform work under the influence and control of any entity in the Company, interns and voluntary workers inclusive) as well as candidates for such positions;
- present and former members of management, executive officers, and members of the board of directors as well as other persons who are at the disposal of the Company for such positions; and
- present and former shareholders active in the operations of the Company.

### 3. What misconducts can be reported?

3.1 Through the whistleblowing system, you can report whistleblowing matters. Whistleblowing matters are misconducts within the Company which you have learned about in a work-related context. The misconduct may be ongoing or imminent and may consist of an act or omission. There must either be a public interest that the concern addressed in your report is revealed (i.e., your concern is not only a matter regarding yourself and your relation to the Company), or it needs to concern breaches against EU law. By way of example, corruption and financial irregularities, health and safety violations, environmental and privacy violations, and any breach of Amer Sports Code of Conduct or Ethical Policy may be reported through the whistleblowing system.

3.2 Reporting in the whistleblowing system should be done in good faith. You should, to the best of your ability and knowledge, ensure that the information included in the report is as accurate and as complete as possible. Furthermore, you may not report information of importance to national security and thus classified under the Security Protection Act (2018:585) (Sw. “*säkerhetsskyddslagen*”), or information relating to national security in the activities of an authority in the field of defense and security in the whistleblowing system.

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3.3 For workplace related issues and complaints, the personnel and others working under the influence and control of the Company are primarily asked to contact their supervisor, manager or local human resources as these issues can be most effectively investigated outside the anonymous reporting channel.

## 4. How to report in the whistleblowing system or to relevant authorities

4.1 A report can be submitted in the Company's whistleblowing system in three ways:

- (i) **In writing:** In the whistleblowing channel, there is a text form that can be filled out, in order to report misconduct. Click [here](#) to file your report.
- (ii) **By telephone:** Reporting can be done orally by telephone. To submit an oral report, please call 08-42003154.
- (iii) **At a physical or digital (Teams) meeting:** At request, reporting can be made at a physical or digital meeting with a member of the Whistleblowing team (see section 6.2 below). To schedule such a meeting, please contact the Whistleblowing team by email or phone.

Reporting done by telephone or at a meeting will be documented either by saving a recording from the conversation (provided that you consent to recording), by complete and accurate transcripts from the conversation, or by accurate minutes from the conversation. You will be able to check, rectify and agree to the transcript/minutes from the conversation by signing them.

4.2 You also have the possibility to report misconduct externally to relevant authorities. The competent Swedish authorities and their areas of responsibility can be found [here](#). You can be confident that your report will be dealt with regardless of which authority you file your report to, since all the competent authorities listed in the regulation are obligated to transfer a received report to the appropriate competent authority.

4.3 Furthermore, nothing stated in these Guidelines is nevertheless intended to limit or exclude your freedom of speech or expression rights as guaranteed under the applicable laws in Sweden.

## 5. Confirmation and feedback

5.1 After submitting a report in the Company's whistleblowing system, you will receive a confirmation that the report has been received within seven (7) days. Upon receiving the report, the Whistleblowing team will initiate the investigation in accordance with the Whistleblowing team instructions. The Whistleblowing team will, when needed, submit information requests to you via the channel for anonymous reporting. All reports are handled confidentially.

5.2 You will receive feedback on the actions taken in relation to the report within three (3) months from the date the Company received your report.

5.3 The Whistleblowing team may not investigate the reported misconduct if:

- the alleged conduct is not reportable conduct under these Guidelines.
- the message has not been made in good faith or is malicious.
- there is insufficient information to allow further investigation.
- the subject of the message has already been solved.

If a message includes issues not covered by the scope of these Guidelines, the whistleblowing team should provide the reporting person with appropriate instructions.

## 6. Handling of the report

- 6.1 The Company will act upon any concerns raised in accordance with its internal procedures and as described in these Guidelines.
- 6.2 Reports made in accordance with these Guidelines will only be read and handled by a group of specifically designated persons (the “**Whistleblowing team**”). The Whistleblowing team consists of the persons with the following roles or titles in the Company: VP HR (reporting to CEO) and Head of IT (reporting to CFO).
- 6.3 Your identity, the identity of the person(s) involved in your report, as well as the information gathered by you and disclosed through the whistle blowing system in accordance with these Guidelines, are considered confidential and will not be unauthorizably disclosed.
- 6.4 During the course of a potential investigation, information relating to your report, including your identity, will only be shared with members of the Whistleblowing team and other persons who the information may be disclosed to according to the applicable whistleblowing laws in Sweden. These persons are under a strict obligation to protect your identity.

## 7. Non-retaliation and release from liability

- 7.1 The Company will not in any way retaliate against anyone who reports concerns within the scope of these Guidelines in good faith, or anyone related to such a person. Neither will the Company retaliate against anyone who in a work-related context assist others in reporting (e.g., elected representatives and safety representatives). Also, the Company will not hinder or attempt to hinder reporting made in accordance with these Guidelines.
- 7.2 In general, the Company will not hold you liable for having reported information that is subject to a duty of confidentiality, if you had reasonable grounds to believe that the disclosure of the information was necessary to reveal serious misconduct. Neither will the Company hold you liable for having obtained information through a breach of provisions, if you had reasonable grounds to believe that the obtaining of the information was necessary to reveal misconduct in accordance with these Guidelines.
- 7.3 However, release from liability under this policy is not applicable if you disregard the duty of confidentiality according to the Law about Defence Inventions (1971:1078) (Sw. “*lagen om försvarsuppfinningar*”) or if you deliberately disregard a qualified duty of confidentiality according to the Public Access to Information and Secrecy Act (2009:400) (Sw. “*offentlighets- och sekretesslagen*”)<sup>1</sup>. Also, release from liability and protection against retaliation under these Guidelines is not applicable if you commit a crime by reporting, obtaining or disclosing information.

## 8. Processing of personal data

- 8.1 The Company is the data controller of any personal data collected in the whistleblowing system and is responsible to ensure that the personal data is processed in accordance with applicable laws and regulations on data protection.
- 8.2 Processing of personal data will be carried out in accordance with applicable data protection legislation. Record keeping of reports in the whistleblowing system will be stored for no longer

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<sup>1</sup> A “qualified duty of confidentiality” is a secrecy that restricts your right to communicate and publish information under the Freedom of the Press Act (Sw, “*tryckfrihetsförordningen*”) or the Fundamental Law on Freedom of Expression (Sw, “*uttranderfrihetsgrundlagen*”). For example, information that is confidential due to professional secrecy within the health care and social sector, the judicial sector, and the communications sector may be subject to qualified duty of confidentiality in this regard.

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than necessary and proportionate. In any case, personal data will never be stored for longer than two (2) years after an investigation has been concluded.

- 8.3 Any and all personal data collected during the whistleblowing reporting process shall be solely processed for the purposes of investigating the reported issue and conducting any necessary follow-up actions. Personal data will only be processed where and to the extent necessary for the whistleblowing reporting described in these Instructions. In some cases, reporting is also possible completely anonymously without disclosing any personal data, whereunder also no personal data will be processed.
- 8.4 In most cases potential personal data that may be collected on the reported in connection with the whistleblowing reporting consist of name, contact details (email, phone), and notes, minutes or recordings created during the reporting process. In some situation personal data may also be collected on another person the reporter has reported on. The personal data collected on a reported person may contain information such as name, contact details (email, phone), workplace/employer info, and descriptions of the reported persons behavior linked to the misconduct. In addition, the Company as well as the service provider the Company uses to provide the whistleblowing reporting system may process some technical data on the system users, that can be considered as personal data (such as IP-addresses, and cookie or browser IDs).
- 8.5 To the extent personal data is processed, the Company guarantees the rights granted under applicable data protection legislation to the data subjects. However, since the personal data is processed for misconduct reporting purposes, there may be some limitations on when and to what extent these rights can be realized if there is an on-going investigation.