

Whistleblowing guidelines

Amer Sports Spain, S.A.

1. Introduction – what is whistleblowing, and why is it important?

Our organisation strives to achieve transparency and a high level of business ethics. Our whistleblowing service offers a possibility to alert the organisation about suspicions of misconduct in a confidential way. It is an important tool for reducing risks and maintaining trust in our operations by enabling us to detect and act on possible misconduct at an early stage. Whistleblowing can be done openly or anonymously.

2. When to blow the whistle?

The whistleblowing service can be used to alert us about serious risks of wrongdoing affecting people, our organisation, the society or the environment.

Reported issues include criminal offences, irregularities and violations or other actions in breach of EU or national laws within a work-related context, for example:

- ✓ **Corruption and financial irregularities;** for example, bribes, unfair competition, money laundering, fraud, conflict of interest
- ✓ **Health and safety violations;** for example, workplace health and safety, product safety, serious discrimination and harassments that are against the law
- ✓ **Environmental violations;** for example, illegal treatment of hazardous waste
- ✓ **Privacy violations;** for example, improper use of personal data

Employees are asked to contact their supervisor or manager for issues relating to dissatisfaction in the workplace or related matters, as these issues cannot be investigated in the scope of whistleblowing.

A person who blows the whistle does not need to have firm evidence for expressing a suspicion. However, deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing service is a serious disciplinary offence.

3. Who can blow the whistle?

The information received from whistleblowers who work in the private or public sector and who have obtained information about infringements in the labor or professional context of AMER SPORTS SPAIN will be received, processed and monitored, including in any case:

- a) Persons who have the status of public employees or workers employed by others.
- b) The self-employed.
- c) Shareholders, participants and persons belonging to the administrative, management or supervisory body of a company, including non-executive members.
- (d) Any person working for or under the supervision and direction of contractors, subcontractors and suppliers.
- e) whistleblowers who communicate or publicly disclose information on breaches obtained in the framework of an employment or statutory relationship that has already ended, volunteers, trainees, trainees in training, whether or not they receive remuneration, as well as those whose employment relationship has not yet begun, in cases where the information on breaches has been obtained during the recruitment process or pre-contractual negotiation.

4. How to blow the whistle?

There are different ways to raise a concern:

- ✓ **Alternative 1:** Contact: Member of the Group Legal team Tuija Näräkkä, Senior Legal Counsel at tuija.narakka@amersports.com)
- ✓ **Alternative 2:** Anonymous or confidential messaging through the whistleblower reporting channel to the Group Channel whistleblowing team: <https://report.whistleb.com/amersports>

The channel is available on the home page of the <https://www.amersports.com> website.

The communication must be made through the form established for this purpose, through which the whistleblower may provide all information and documentation relating to the facts reported.

AMER SPORTS assumes the commitment to keep absolute confidentiality of all information received and managed through the whistleblowing service and not to carry out any act of retaliation against those whistleblowers who, in good faith, reveal an improper act of a collaborator.

AMER SPORTS guarantees the application of the principle of transparency in relation to the use of personal data in the Whistleblowing Service.

- ✓ **Alternative 3:** Reporting to external channel maintained by competent authority: In Spain, the competent authority is the Anti-Fraud Office of Catalonia, the link to its website is as follows: <https://www.antifrau.cat/en>

All messages received will be handled confidentially. The whistleblowing channel is administrated by WhistleB, an external service provider. All messages are encrypted. To ensure the anonymity of the person sending a message, WhistleB deletes all meta data, including IP addresses. The person sending the message also remains anonymous in the subsequent dialogue with responsible receivers of the report.

5. The investigation process

The whistleblowing team

Access to messages received through our whistleblowing channel is restricted to appointed individuals with the authority to handle whistleblowing cases. Their actions are logged and handling is confidential. When needed, individuals who can add expertise may be included in the investigation process, upon consent from the whistleblower in case identity of the reporting person is disclosed. These individuals can access relevant data and are also bound to confidentiality.

Receiving a message

Upon receiving a message, the whistleblowing team decides whether to accept or decline the message. If the message is accepted, appropriate measures for investigation will be taken, please see Investigation below.

The whistleblower will receive an acknowledgment of receipt of the report within 7 days.

The whistleblowing team may not investigate the reported misconduct if:

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

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

The whistleblowing team will send appropriate feedback within 3 months upon the date of receiving the report.

Investigation

All messages are treated seriously and in accordance with these Whistleblowing guidelines.

- ✓ No one from the whistleblowing team, or anyone taking part in the investigation process, will attempt to identify the whistleblower.
- ✓ The whistleblowing team can, when needed, submit follow-up questions via the channel for anonymous communication.
- ✓ A message will not be investigated by anyone who may be involved with or connected to the wrongdoing.
- ✓ Whistleblowing messages are handled confidentially by the parties involved.
- ✓ Corporate or external expertise may be included in the investigation upon consent from whistleblower.

The persons and/or companies whose conduct has been reported through the Whistleblowing

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Service shall be informed by the Whistleblowing Team whenever the status of the investigation so permits, and shall be granted a hearing so that they may provide the allegations and evidence they deem relevant.

The Whistleblowing Team shall ensure that communications are handled with the utmost respect for the presumption of innocence and the honor of the persons under investigation.

Once the internal investigation has been completed, bearing in mind the conclusions reached by the departments and functional areas that have participated in the investigation process, the Whistleblowing Team will resolve the file in one of the following ways:

- Referral to the Public Prosecutor's Office if, despite not initially appreciating indications that the facts could be in the nature of a crime, this would result from the course of the investigation. If the offence affects the financial interests of the European Union, it will be referred to the European Public Prosecutor's Office.

The transfer of all the proceedings to the authority or body considered competent to process them.

The adoption of an agreement to initiate disciplinary proceedings.

- File the case, as no non-compliance has been found. The resolution of the case, as well as the type of corrective measures established, shall be communicated to the head of the corresponding department or functional area, to the informant and, where appropriate, to the person under investigation.

6. Protection and privacy

Whistleblower protection

A person expressing genuine suspicion or misgiving according to these guidelines will not be at risk of losing their job or suffering any form of sanctions or personal disadvantages as a result. It does not matter if the whistleblower is mistaken, provided that he or she is acting in good faith.

Subject to considerations of the privacy of those against whom allegations have been made, and any other issues of confidentiality, a whistleblower will be kept informed of the outcomes of the investigation into the allegations.

In cases of alleged criminal offences, the non-anonymous whistleblower will be informed that his/her identity may need to be disclosed during judicial proceedings.

Processing of personal data

This whistleblowing service may collect personal data on the person specified in a message, the person submitting the message (if not sent anonymously) and any third person involved, in order to investigate facts on the declared misdeeds and inappropriate behaviour eligible under our code of conduct or internal rules. This processing is based on statutory obligations and the legitimate interest of the controller to prevent reputational risks and to promote an ethical business activity. The provided

description and facts under this processing are only reserved to the competent and authorized persons who handles this information confidentially. You may exercise your rights of access, of rectification and of opposition, as well as of limited processing of your personal data in accordance with the local data protection legislation. These rights are subject to any overriding safeguarding measures required to prevent the destruction of evidence or other obstructions to the processing and investigation of the case. Data is stored within the EU. For any further questions or complaints please address your request to the Group Channel whistleblowing team.

Deletion of data

Personal data included in a whistleblowing messages and investigation documentation is deleted when the investigation is complete, with the exception of when personal data must be maintained according to other applicable laws. Permanent deletion is carried out 30 days after completion of the investigation. Investigation documentation and whistleblower messages that are archived will be anonymised under GDPR; they will not include personal data through which persons can be directly or indirectly identified.

Personal data controller:

Amer Sports Oy (Konepajankuja 6, 00510 Helsinki, Finland) is responsible for the personal data processed within the whistleblowing service.

Personal data processor:

WhistleB Whistleblowing Centre Ab (World Trade Centre, Klarabergsviadukten 70, SE-107 24 Stockholm) is responsible for the whistleblowing application, including processing of encrypted data, such as whistleblowing messages. Neither WhistleB nor any sub-suppliers can decrypt and read messages. As such, neither WhistleB nor its sub-processors have access to readable content.