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Policy for whistleblowing, OX2 Group

Undertaking by OX2's management team

OX2's credibility and long-term success depend on every decision being based on our values and ethical guidelines. We welcome information about and will act against any deviation from OX2's Code of Conduct.

OX2 aims to establish a corporate climate in which whistleblowers feel that they can report any irregularities safely and without fear of repercussions.

OX2 believes that it has a duty to deal with irregularities and that they are to be reported in line with the company's Code of Conduct. OX2 also regards whistleblowers who report irregularities as model citizens, since they help us demonstrate honesty, responsibility and excellent leadership.

When a whistleblower reports irregularities, OX2's management promises to:

- Give all members of staff the opportunity to report suspicions of actions which are not in line with our company's Code of Conduct - The OX2 Code.
- Protect an open (non-anonymous) whistleblower from any negative consequences as a result of reporting irregularities. Bullying, harassment, unfair treatment, punishment or discrimination as a result of a report will be dealt with as a breach of our Code of Conduct.
- Examine the report thoroughly and objectively.
- If irregularities have occurred, everything necessary will be done to deal with them.
- Keep the whistleblower informed of the progress and outcome.

Who is covered?

This policy will be introduced by, distributed to and made available to all those affected by it:

- Permanent members of staff, both full time and part time
- Consultants who work continuously and extensively for the company

All those listed above are welcome to use OX2's system for reporting irregularities on a voluntary basis.

Different reporting channels at OX2

If you become aware of something you believe to be illegal or a breach of OX2's business ethics or other internal guidelines, you should, in the first instance, approach your manager, or the People department. They are obliged to take appropriate action to handle the issues you have raised with them in a proper manner.

Although, if you have information about more serious infringement/breach of the law, and you have good reason to assume that your concerns will not be dealt with appropriately, you can submit a report via the whistleblower system. You have the right to decide whether to do this anonymously.

When to use the whistleblower system

In contrast to the usual reporting procedures, the whistleblower system is only to be used when the suspicious activities involve employees in important and sensitive positions, those in positions of trust and those involved in sensitive tasks, whose position or role can, to a significant extent, affect OX2 or OX2's operations, risks and safety/security situation.

Use the whistleblower system if your concerns involve any of the following situations:

- Serious irregularities involving persons in important or managerial positions within OX2.
- The process can be only used for serious irregularities which may involve illegal activities, e.g.:
 - An illegal act
 - Serious breach of OX2's business ethics regulations
 - Deliberate breach of a country's local laws and regulations
 - Dubious bookkeeping and financial reporting methods, or fraudulent actions
 - Methods which will probably cause physical injury or damage to a person or property
 - Methods which are likely to cause environmental damage
 - Abuse of authority for non-approved or secret purposes
 - Unfair discrimination, such as discrimination on the basis of age, ethnicity, gender, religion, sexual preference, marital status or motherhood, political views or origin during the hiring process or allocation of contracts for services
 - Conflicts of interest
 - Tampering with the company's data/bookkeeping/systems

This list is not exhaustive but is intended to provide examples of what might be regarded as irregularities.

How to submit a report in the whistleblower system

In the first instance, we urge our staff to contact their immediate manager, People contact person or the Finance department. We also offer a web-based reporting channel, where anyone who wishes to do so can submit a report anonymously. To guarantee anonymity, the service is provided by an external party, WhistleB, Whistleblowing Centre.

You can access the information and report form via an external link:

<https://report.whistleb.com/ox2>

The service is available 24/7, in Swedish, English, Finnish and Polish. All reports are sent securely and are encrypted to protect the information and your identity, should you choose to submit the report anonymously.

To enable us to carry out an investigation, we ask you to provide a detailed description of the irregularity you have observed, when and what happened, and information on the

person you suspect of having been involved in the irregular activity. You do not have to produce evidence, but a report must always be submitted in good faith.

Anonymous reports

You decide whether you want to leave your name and contact details when you submit a report. When you send in a report, you will be given a personal ID and password. We will be able to send you a response or follow-up questions via the whistleblower system provided by Whistle B, Whistleblowing Centre. The anonymous interchange means that we can work together during the investigation process, while allowing you to remain anonymous. For reasons of security, you will not be able to reset your personal log-in details if you forget them. In this event, we ask you to submit a new report which refers to the original report.

Please bear in mind that the group who investigates the reports only speaks Swedish and English, it is much appreciated if you send your report in one of these languages. However, reports may be submitted in your mother tongue as well and will be translated.

Processing of reports and further investigation

- All work carried out by investigators is confidential
- A person named in a report has the right to be informed, provided that doing so does not interfere with the investigation
- Matters of a criminal nature will be reported to the police
- The whistleblower will be informed of the measures taken as a result of their report. Remember to save the personal ID and password you receive when you submitted a report.
- Whether or not the investigation confirms the allegations, a person who submits a non-anonymous report in good faith will not be disciplined or subjected to any other sanctions solely on the basis that they submitted a report.
- If you have been involved in irregular activities yourself, you should be aware that submitting a report will not protect you from disciplinary or legal action.
- The group that investigate the reports consist of: Paul Stormoen (CEO), Sofia Brax (CPO).
- All cases' handling and closing are reported to Johan Ihrfelt (Chairman of board) and logged in the portal.