

WHISTLEBLOWING POLICY

1 Purpose

Viscaria Kiruna AB (“**Viscaria Kiruna**”) is committed to conducting its business in a responsible and transparent manner. The aim is to detect and prevent any misconduct within the business at an early stage.

Viscaria Kiruna's internal whistleblowing channel (the “**Whistleblowing Channel**”) is an important part of this work. This whistleblowing policy (the “**Policy**”) provides information on how to report misconduct and the terms and conditions of the Whistleblowing Channel, including, for example, who can report, what can be reported and your rights as a reporting person.

2 Who can report?

The Whistleblowing Channel is available to the following categories of persons:

- > employees;
- > volunteers;
- > interns;
- > other individuals performing work under the control and management of Viscaria Kiruna;
- > self-employed individuals working within Viscaria Kiruna;
- > individuals who are members of Viscaria Kiruna's administrative, management or supervisory bodies; and
- > shareholders who are actively involved within Viscaria Kiruna.

3 What can be reported?

The Whistleblowing Channel should only be used for the following types of misconduct:

- > misconduct that violates EU legal acts covered by *Directive (EU) 2019/1936 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law*; and
- > misconduct that are otherwise in the public interest to be disclosed.

Information that can be reported via the Whistleblowing Channel includes, for example, information about:

- > fraud, bribery, corruption and financial irregularities;
- > money laundering or terrorist financing;
- > material deficiencies in Viscaria Kiruna's internal controls;
- > material violations of Viscaria Kiruna's code of conduct; and
- > activities that pose a risk to health, safety or the environment.

Issues that solely concern your own employment relationship – such as feedback on remuneration, leadership or similar issues – should not, as a rule, be reported via the Whistleblowing Channel. Such

issues should instead be handled via your immediate manager or Viscaria Kiruna's standard HR procedures.

4 How do you report?

Lantero is designated to receive verbal and written cases and to make an initial assessment based on whistleblowing legislation. Cases are handled according to an established process that includes the following:

- > Lantero – reception/registration and initial assessment of cases
- > Viscaria's trusted group – any internal investigation and feedback to the reporting individual
- > Dahlgren & Partners law firm – any external investigation

Reports may be submitted in the following ways:

- > In writing via Lantero's reporting service, <https://wb.lantero.se/viscaria> (also available via QR code). The service is encrypted and login-protected
- > Verbally via Lantero's telephone service, 020-899 433
- > Physical meeting by contacting Lantero at support@lantero.se or +46 8 1244 80 50

For additional information about reporting, visit <https://lantero.se/whistleblowing/whistleblower>

5 Can reports be made anonymously?

Reports via Lantero's whistleblowing service can be made completely anonymously. However, to facilitate the investigation and handling of reports received, it is helpful if the Designated Function can contact you to request further information. Viscaria Kiruna therefore encourages you to provide your name and contact details when making a report. If the report is made anonymously, it is important that you follow up the case yourself in Lantero and check whether the Designated Function has requested additional information.

6 What happens to a report that has been submitted?

Confirmation that a report has been received is usually provided within seven days.

The report will then be investigated thoroughly and carefully. The Designated Function may contact you for further information. If you report via Lantero, it is therefore important that you save the ID and password protection you are assigned.

Within three months of confirmation of receipt of the report, you will receive feedback on the measures taken in the case, to the extent reasonable given the nature of the case.

Reports received are treated confidentially and the information is only shared to the extent necessary to conduct an investigation and remedy the deficiencies identified in the report. If necessary, information may also be shared with relevant authorities, such as the Police Authority. Provided that it does not risk harming the investigation, you will be informed in advance if information revealing your identity is disclosed to a third party.

If a report submitted to the Whistleblowing Channel concerns an issue that is not covered by the Policy, Viscaria Kiruna may delete the information and, if applicable, refer you to another function.

What protection does the person reporting have?

If you report misconduct as described in Section 3 of the Policy, you are generally exempt from liability and protected from reprisals under the Swedish Act on the Protection of Persons Reporting Irregularities (Sw. *lag (2021:890) om skydd för personer som rapporterar om missförhållanden*) (the “**Whistleblowing Act**”). Protection under the Whistleblowing Act requires that you have reasonable grounds to assume that the information in the report is true and that you report internally or externally in accordance with the procedures described in the Policy.

Exemption from liability means that, as a general rule, you cannot be held liable for breaching your duty of confidentiality or other obligations under law and contract. Protection against reprisals means that Viscaria Kiruna may not take direct or indirect measures, or refrain from taking measures, on the grounds that you have reported. Examples of such prohibited reprisals include dismissal, redeploying, unfavourable salary development or withdrawal of benefits.

External reports

You have the right to report externally to authorities designated to receive and follow up on reports through established reporting channels. Reports should be submitted to the authority responsible for the relevant area. You can find the respective authority and its area of responsibility on the Swedish Work Environment Authority's website (www.av.se).

Reports can also be submitted directly to any of the EU institutions, bodies and agencies that have established external reporting channels and procedures for receiving reports of misconduct.

Freedom to communicate information and freedom to procure information and intelligence

The content of the Policy does not affect your constitutional rights under the Swedish Freedom of the Press Act (Sw. *tryckfrihetsförordningen (1949:105)*) and the Fundamental Law on Freedom of Expression (Sw. *yttrandefrihetsgrundlagen (1991:1469)*). Under these constitutional laws, you have freedom to communicate information and freedom to procure information and intelligence. In short, this means that you have the right to acquire and submit information to the media for publication.

However, the rights mentioned above are limited in several respects. For example, freedom to communicate information does not apply to those who commit certain serious crimes against Sweden's security or who violate a qualified duty of confidentiality. Nor is it permitted to obtain information through theft or data intrusion.

Since Viscaria Kiruna operates in the private sector, the right to disclose information to the media may also be limited by, for example, confidentiality undertakings and the general duty of loyalty. To be covered by the protection under the Whistleblowing Act in public reporting, certain conditions must also be met. If you are considering disclosing information to the media, you should therefore seek legal advice.

Other channels

You are, of course, always welcome to raise any questions with your manager, an HR representative at Viscaria Kiruna, your contact person (if you are not an employee) or Viscaria's feedback channel, which can be found on our website www.viscaria.com. As described in Section 7 above, however, protection under the Whistleblowing Act only applies to reports submitted via the internal or external whistleblowing channels described in the Policy.

Appendix 1 – Personal data processing

Viscaria Kiruna is the data controller for the processing of personal data in connection with reporting and handling of follow-up cases under the Policy.

1.1 Personal data processed

During the handling of whistleblowing cases under the Policy, the following categories of personal data may be processed:

- > identity and contact details of the reporting person (if provided) and information about employment or other working relationship;
- > information contained in the report, including information about persons concerned or other third parties;
- > sensitive personal data (e.g. health data) and information about alleged or actual violations of the law; and
- > other information revealed in the context of a follow-up case or subsequent measures.

Personal data is primarily collected from the reporting person, but may also originate from other persons involved in the case, from internal investigations or from authorities and other external sources.

1.2 Purpose and legal basis

Personal data is mainly processed for the following purposes:

- > receiving, documenting and following up on reports of misconduct;
- > confirming receipt of a report and providing information on measures taken or planned in accordance with statutory time frames; and
- > carrying out a follow-up case, which involves investigating the allegations made in the report and taking the necessary measures.

Viscaria Kiruna is obliged under the Whistleblowing Act to process personal data for the above purposes.

Personal data may also be processed if deemed necessary to handle legal claims, for example, if measures under employment law are taken as a result of what is revealed in a report.

1.3 Recipients of personal data

During an ongoing follow-up case, access to personal data is in principle limited to the Designated Function. Viscaria Kiruna also uses an external supplier to administer the reporting channel on behalf of the company.

If necessary to investigate a report, certain information may be shared with others within Viscaria Kiruna, such as HR or managers, but only to the extent that it is absolutely necessary. Once the case has been closed, information may be shared within Viscaria Kiruna or with external recipients (e.g. legal representatives or authorities) if Viscaria Kiruna is required to do so by law or if such sharing is necessary to handle legal claims. Where possible, the information is anonymised or restricted to protect the identity of the persons concerned.

1.4 Retention period

Personal data is stored for as long as the case is active and for up to two years after the follow-up and necessary measures have been completed, unless a longer storage period is required to fulfil Viscaria Kiruna's legal obligations or to handle legal claims.

1.5 Transfers outside the EU/EEA

If personal data needs to be transferred to countries outside the EU/EEA (third countries), Viscaria Kiruna ensures that the transfer is carried out in accordance with applicable data protection legislation. Protection may be based on the European Commission's adequacy decision or on other legal grounds, such as standard contractual clauses, supplemented by appropriate technical and organisational security measures.

1.6 Your rights

Under applicable data protection legislation, you have the right to:

- > obtain confirmation as to whether Viscaria Kiruna is processing personal data about you, and if so, to access it in the manner set out in applicable data protection legislation;
- > request that Viscaria Kiruna correct inaccurate personal data about you;
- > request that Viscaria Kiruna erase your personal data if there are no legal grounds for continuing the processing;
- > request that Viscaria Kiruna restrict or cease the processing of your personal data, provided that there are no legal grounds for continuing the processing;
- > request to receive the personal data concerning you, which you have provided to Viscaria Kiruna, in a structured, commonly used, machine-readable format (portability); and
- > withdraw your consent.

Please note that the above rights may be subject to certain restrictions. For example, a request for erasure may be refused if Viscaria Kiruna is required by law to continue processing the personal data, or if Viscaria Kiruna needs to retain the data to handle legal claims. Access to personal data may also be restricted if it is deemed necessary to protect the identity of the reporting person or other individuals involved in a whistleblowing case.

In order to confirm that the correct person is submitting a request for action as described above, Viscaria Kiruna may perform an identity check.

You also have the right to submit a complaint to the Swedish Authority for Privacy Protection, www.imy.se, regarding Viscaria Kiruna's personal data processing. On the authority's website, you can also find detailed information about your rights under applicable data protection legislation.

1.7 Contact details

Questions about the processing of personal data in whistleblowing cases handled under the Policy or requests to exercise rights can be directed to:

Email: info@viscaria.com