



Policy for whistleblowing



Table of Contents

Undertaking by OX2’s management team03
Who is covered by this policy?.....03
Different reporting channels at OX203
When to use the whistleblower system.....04
How to submit a report in the whistleblower system04
Anonymous reports04
Processing of reports and further investigation.....05

Revision history

Revision index	Description	Date	Issued by	Approved by
9.0	OX2 Whistleblowing policy	2022-12-14	Anna Christiernsson	LT / Paul Stormoen

OX2 Whistleblowing policy

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 shall establish a corporate climate in which whistleblowers feel that they can report any irregularities safely and without fear of repercussions, such as termination of employment, disciplinary measures, threats, discrimination and blacklisting within a line of business.

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 OX2 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.
- 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 by this policy?

This policy will be introduced by, distributed to and made available to all those affected by it and subject to legal protection for whistleblowers, namely anyone who currently is, has been, or is a prospective:

- Employee at OX2.
- Volunteer at OX2.
- Intern at OX2.
- Person who otherwise performs work under the control and management of OX2.
- Self-employee who are active at OX2.
- Person who is part of OX2's administrative, management or supervisory body.
- Shareholder who is active in OX2.

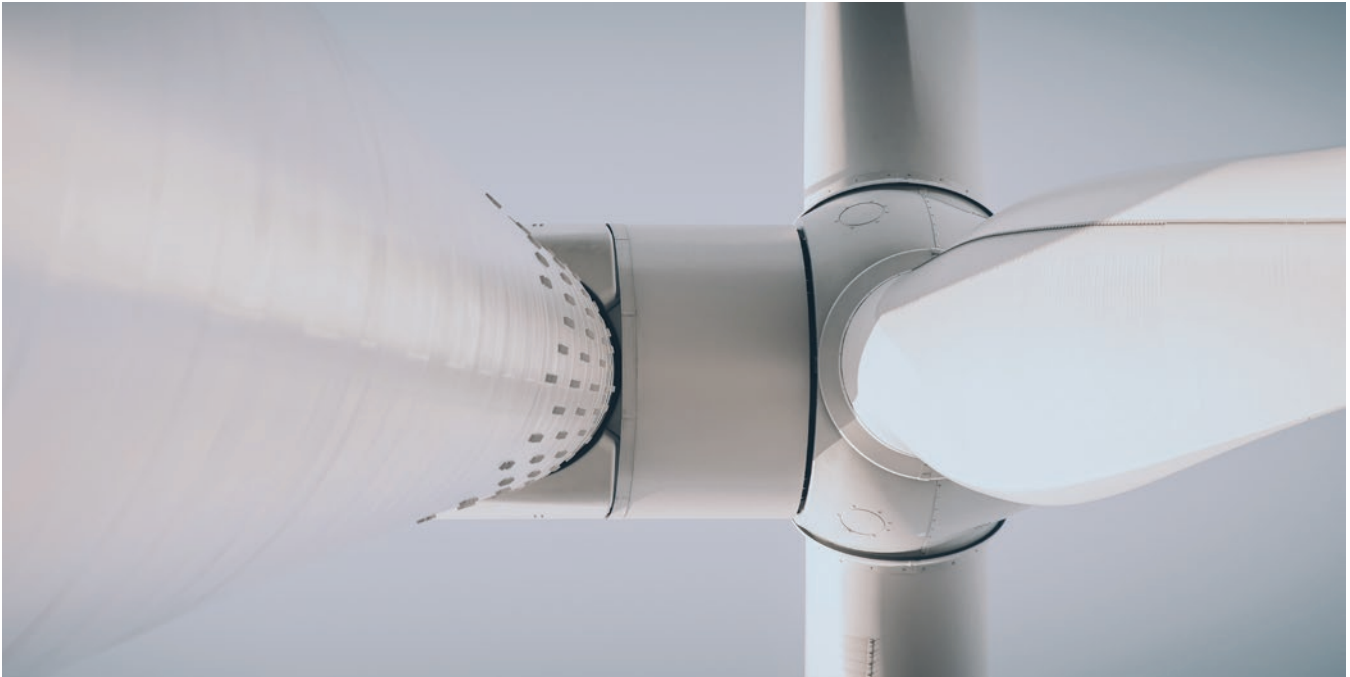
All those listed below are welcome to use OX2's internal system for reporting irregularities on a voluntary basis:

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

Different reporting channels at OX2

If you become aware of something you believe to be a breach of law or OX2's business ethics or other internal guidelines, you should, in the first instance, approach your immediate manager or HR-representative. 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 a more serious breach of law or OX2's business ethics or other internal guidelines, and you have good reason to assume that your concerns will not be dealt with appropriately by your immediate manager or HR-representative or if you would like to make an anonymous report, 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

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

- A serious illegal act that is punishable by imprisonment, or any misconduct similar thereto.
- Serious breach of OX2's business ethics 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.
- 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.
- Corrupt behaviour, as described in the OX2 Policy Against Corruption.

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 or HR-representative. 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. 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, such as when and what happened, and information on the person you suspect (if any) 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 investigates the reports consist of Anna Christiernsson (General Counsel), Rebecca Karlsson (Head of Sustainability) and Katarina Grönwall, (Chief Communications, Sustainability and People Officer), except for cases where one of themselves are subject of investigation or there is any other potential conflict of interest. Under such circumstances, Johan Ihrfelt (Chairman of board) will appoint a suitable investigator.
- All cases' handling and closing are reported to Johan Ihrfelt (Chairman of board) and logged in the portal. All reports and measures taken are documented and retained as long as deemed necessary, although no longer than two years after the case has been closed.

Any personal data acquired as a consequence of a whistleblowing report will be processed in accordance with applicable law and only if required to follow-up on a report, to take actions due to what has emerged in a report, or to be used as evidence in legal proceedings.



Other policies

[Code of conduct](#)

[Environmental policy](#)

[Health & Safety policy](#)

[Policy against corruption](#)

[Gender diversity and equality policy](#) [Information policy](#)

[Crisis management policy](#)

