

Global Whistleblowing Line Directive

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1. Directive for the use of Polarium's Global Whistleblowing Line

1.1. Introduction

At Polarium we strive to achieve transparency and a high level of business ethics. You are an important part of that. Our Global Whistleblowing Line offers a possibility for you to alert the company about suspected misconduct. 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.

1.2. When can I use the Global Whistleblowing Line?

Anyone can use the Global Whistleblowing Line. You can use it to report suspected misconduct about an individual in a key or management position within the Polarium group. Such individuals include board members, people in management, and other persons that act with a high degree of autonomous decision power and have a strong influence in the company.

The misconduct may only concern:

- accounting, internal accounting controls, audit matters, bribery or other forms of corruption, banking- and financial crime,
- other serious improprieties concerning the company's or the group's vital interest or the life or health of individual persons, such as serious environmental crimes, major deficiencies that regards the security at the work place and very serious forms of discrimination or harassment,
- other serious violations of law, or
- serious violations of The Polarium Way (Polarium's Code of Conduct).

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 the Global Whistleblowing Line.

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 Global Whistleblowing Line is a serious disciplinary offence.

1.3. How do I submit a report?

There are two ways to use the Global Whistleblowing Line. All messages received will be handled confidentially. For those wishing to remain anonymous, you may use the online reporting line.

<u>Alternative 1</u> <i>Submit your report anonymously to the Whistleblowing Team using our online reporting line.</i>	<u>Alternative 2</u> <i>Contact our Head of Ethics & Compliance or our General Counsel (the "Whistleblowing Team") directly.</i>
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<p>The Global Whistleblowing Line 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 the Whistleblowing Team.</p> <p>Please note that if you use the Global Whistleblowing Line, you must save your unique password/pin and log in after you have made your report so that you can be updated or provide answers to follow-up questions which are necessary to help resolve the issue. If you forget your log in credentials, you will have to submit a new report.</p>	
<p>Link to the online reporting line: https://polarium.com/whistleblower</p>	<p>Contact details to the Whistleblowing Team:</p> <p>Zia Gheewalla: +46 76 134 12 34 zia.gheewalla@polarium.com</p> <p>Veronica Ezeyza-Alvear: +46 70 366 24 46 veronica.ezeyza-alvear@polarium.com</p>

1.4. What do I include in a report?

There are no requirements on what you must include. But your report will be easier to investigate if you include:

- Date, time and place of the event
- A description of what has happened and your role in the events
- Names of the individuals involved and their position within Polarium
- Names of witnesses, if there are any
- Documents, invoices, or emails (where possible and available)
- Other useful information relevant to understand the events and to investigate your report

Do not include sensitive personal data about anybody mentioned in your report if it is not relevant for describing your concern. Sensitive personal data includes, for example, personal data revealing racial or ethnical origin, political opinions, religious or philosophical beliefs, trade union membership or personal data concerning health or sex life.

1.5. The investigation process

1.5.1. The Whistleblowing Team

Access to messages received through our Global Whistleblowing Line is restricted to appointed individuals with the authority to handle whistleblowing cases. The Whistleblowing Team is comprised of Polarium's Head of Ethics & Compliance and General Counsel. Their actions are logged, and handling is confidential. When needed, individuals who can add expertise may be included in the investigation process. These people can access relevant data and are also bound to confidentiality.

If a person raises a concern directly to the Whistleblowing Team, the message is treated according to these guidelines.

If your report concerns any of the individuals in the Whistleblowing Team, you may contact a member of the Board of Directors directly.

1.5.2. Receiving a report

Upon receiving a report, the Whistleblowing Team decides whether to accept or decline the report. If the report is accepted, appropriate measures for investigation will be taken.

The Whistleblowing Team may decline to accept a report if:

- the alleged conduct is not reportable conduct under this Global Whistleblowing Line Directive, see Section 1.2.,
- the report has not been made in good faith or is malicious, or
- the issue identified in the report has already been solved.

If a report includes issues not covered by the scope of the Global Whistleblowing Line Directive, the Whistleblowing Team will guide the whistleblower to contact the right person within the Polarium group to get the issue solved.

You will receive confirmation of receipt **within 7 days** after submitting your report. The Whistleblowing Team will send appropriate feedback **within 3 months** upon the date of receiving the report.

1.5.3. Principles for investigating a whistleblower report

All reports are treated seriously and in accordance with these principles.

- 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 Global Whistleblowing Line.
- A report will not be investigated by anyone who may be involved with or connected to the alleged misconduct.
- The Whistleblowing Team decides if and how a whistleblowing report should be escalated.
- Whistleblowing reports are handled confidentially by the parties involved.

1.5.4. Whistleblower protection

Polarium has a zero tolerance for retaliation and any 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, if he or she is acting in good faith. You can read more about our non-retaliation policy in Polarium's Speak Up Policy.

1.6. Processing of personal data in the Global Whistleblowing Line

1.6.1. Purpose and legal basis for processing of personal data

Polarium takes your integrity and the protection of your personal data seriously. Reports made through the Global Whistleblowing Line will inevitably include personal data about you (if you do not report anonymously), the individual you report about, potential witnesses or other individuals you choose to include. Personal data may include names, roles or functions, contact information, alleged misconduct, and geographical location at a certain point in time. Throughout the investigation other types of personal data may also be collected, such as phone records, computer files and other forms of correspondence.

The processing of this personal data is necessary for the purpose of discovering, investigating, and remediating serious misconduct within the Polarium group. The legal basis for the processing is Polarium's legitimate interest to ensure that our business is carried out in accordance with applicable law, principles of business ethics and internal policies and procedures.

1.6.2. Retention periods and sharing of personal data

Your personal data will not be processed longer than necessary. Personal data included in a whistleblowing report and investigation documentation is deleted when the investigation is complete, except for 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 reports that are archived, are anonymized before archiving. Personal data that is not necessary for the investigation will be deleted immediately when received or collected.

If it becomes necessary to conduct the investigation, your personal data may be shared with companies within the Polarium group, external legal counsel, forensic firms, or governmental actors such as the police. If the sharing of your personal data involves a third country transfer, Polarium will ensure that the transfer is subject to adequate safeguards such as the use of the EU Commission's standard contractual clauses. If any of these third parties acts as sub-processors to Polarium, a data processing agreement will govern the transfer of personal data.

WhistleB Whistleblowing Centre Ab (World Trade Centre, Klarabergsviadukten 70, SE-107 24 Stockholm) is the personal data processor 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.

All personal data is stored within the EU/EEA.

1.6.3. The right to information and data subject's rights

Individuals whose personal data is included in a whistleblowing report or is collected throughout the investigation, will be provided with information if possible. However, if the provision of such information may compromise the investigation, information will be provided as soon as possible after the investigation has reached a stage where such risk no longer exists. At the latest, information will be provided when the personal data is used to take measures in relation to such individuals.

You are entitled to know what personal data we are processing about you, and you can request a copy of such data. However, note that to the extent disclosure of your personal data may compromise an investigation, we may not be able to meet your request. You are entitled to have incorrect personal data about you corrected, and in some cases, you may request that we delete your personal data. You are also entitled to object to certain processing of your personal data, and request that the processing of your personal data should be restricted.

If you have any complaints about the processing of your personal data, you may lodge a complaint with the Swedish Authority for Privacy Protection (Sw: *Integritetsskyddsmyndigheten*), www.imy.se.

1.6.4. Controller of personal data

Polarium Energy Solutions AB, 556986-5461, Solnavägen 3H (6tr), 113 63 Stockholm, is the controller of your personal data.

If you have any questions regarding the processing of your personal data, you may contact privacy@polarium.com

2. Definitions and terms

N/A

3. References and associated documents

IMP-00081 Speak Up Policy

ID-000945 Swedish Whistleblowing Line Directive

4. Revision history

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