

Whistleblowing guidelines

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 channel offers you a possibility to alert our organisation about suspicions of misconduct in confidence. 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 by any person openly or anonymously.

2. When to blow the whistle?

The whistleblowing channel can be used to report any suspected wrongdoings or violations related to our activities – including any breach of European Union law or national law or anything that is inconsistent with the ethical principles set out in our Code of Conduct.

Please note that the normal employment matters that the employees are expected to discuss with their managers or HR are not investigated in the scope of the whistleblowing. In such case, our employees are asked to contact their manager or HR.

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 matter.

3. How to blow the whistle?

There are different ways to raise a concern:

1. As a first choice of action, report the suspected violation to your manager.
2. If you feel uncomfortable discussing this with your manager, or if your concern relates to your manager, you can make a report to HR manager or managing director or group CEO.
3. Alternatively, you can report a suspected violation by sending an anonymous or confidential message through Wihuri's whistleblower communication channel to the whistleblowing team, following these guidelines: <https://report.whistleb.com/wihuri>.

- ✓ Please note that the whistleblower communication channel is available for whistleblowers in European countries.

We encourage anybody who shares their suspicions to be open with their identity. All messages received will be handled confidentially. For those wishing to remain anonymous, we offer a channel for anonymous reporting. The whistleblowing channel enabling anonymous messaging 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 report.

Please do not include sensitive personal information about anybody mentioned in your message if it is not necessary for describing your concern.

The above mentioned are primary ways for blowing the whistle. As a secondary option, under the conditions set out in EU Directive and applicable national legislation on whistleblower protection, you are also entitled to report certain severe misconduct mentioned in the above described legislation through an external channel maintained by a competent authority, or by way of public disclosure. Provided that the report is made in accordance with the above described legislation, you are entitled to protection against retaliation also in these cases. For more information, please contact such competent authority.

4. 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. These people can access relevant data and are also bound to confidentiality.

If a person raises a concern directly to a supervisor, manager or by contacting the whistleblowing team in person the message is treated according to these guidelines.

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 whistleblowing team may decline to accept a message if:

- ✓ the alleged conduct is not reportable conduct under 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 these Whistleblowing guidelines, the whistleblowing team should take appropriate actions to get the issue solved.

The whistleblowing team will send appropriate feedback within 3 months (or, in special cases, within maximum of 6 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 misgiving.
- ✓ The whistleblowing team decides if and how a whistleblowing message should be escalated.
- ✓ Whistleblowing messages are handled confidentially by the parties involved.

WHISTLEBLOWER PROTECTION IN THE CASE OF NON-ANONYMOUS WHISTLEBLOWING

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 considering the privacy of those against whom allegations have been made, and any other issues of confidentiality, a non-anonymous whistleblower will be kept informed of the outcomes of the investigation into the allegations.

Please note that in cases of alleged criminal offences, the whistleblower's identity may need to be disclosed during judicial proceedings.

5. Data protection

This policy is based on the EU General Data Protection Regulation, EU Directive on whistleblower protection and national legislation on whistleblowing. For more information on how we process your personal data, please visit <https://www.wihuri.fi/en/about-us/privacy-statement/privacy-notice-for-the-whistleblowing-channel-wihuri-group/index.html>