

Pandox Whistleblowing Guidelines

Introduction

Pandox strives for sustainable value creation. Pandox ensures to earn its stakeholders' respect and trust, through maintaining high competence, sound business ethics, an open work environment and a constructive dialogue with its stakeholders. Pandox has strong corporate culture and values based on fair play. The values have been documented in Codes of Conduct for co-workers and business partners. The Codes describe Pandox' approach and guiding principles for co-workers and business partners as well as for Pandox as an employer and part of the society.

Pandox' co-workers have a key role in noticing potential deviations from Pandox' ethical guidelines. Pandox' whistleblowing service provides a possibility to report concerns regarding serious irregularities without any risk of retaliation or reprisals. Whistleblowing reports can be made openly or anonymously.

When can the whistleblowing service be used?

The whistleblowing service provides all co-workers and external stakeholders a way to inform about **serious improprieties** if it concerns:

- *accounting, internal accounting controls, auditing matters, fight against bribery, banking and financial crime, or*
- *other serious improprieties concerning Pandox or any of its group companies' vital interests or the life or health of individual persons (for example serious environmental crimes, major deficiencies as regards the security at the place of work and very serious forms of discrimination or harassments).*

For issues relating to dissatisfaction at the work place or misconduct on another topic, please contact your supervisor/manager or another manager within Pandox.

Processing of personal data concerning suspicion of legal offences may only refer to persons in a **key** or **leading position** within the Pandox group. If the suspicion of criminal offence concerns persons who are not in a key or leading position, the whistleblowing system may not be used.

Sensitive personal data, such as political or religious convictions, ethnicity, health or sexual orientation, may not be included in a whistleblowing report.

A whistleblower does not need to have firm evidence of malpractice before expressing a misgiving. However, reports should be submitted honestly and in good faith. Abuse of the whistleblowing service - deliberate reporting of false or malicious information - is a very serious disciplinary offence.

How should the service be used?

If a co-worker or external stakeholder suspects deviations from Pandox' business ethical guidelines there are different ways of reporting available:

- **Alternative 1:** Report to your manager or another manager within Pandox
- **Alternative 2:** Report to Pandox' compliance manager by e-mailing to fairplay@pandox.se
- **Alternative 3:** Report anonymously through the whistleblowing reporting channel WhistleB <https://report.whistleb.com/en/Pandox>



Whistleblowers should primarily report openly by using alternative 1 and 2 above. Whistleblowing reports, and discussions concerning these, are confidential. If the whistleblower prefers to be anonymous we offer a channel for anonymous reporting in alternative 3.

Anonymous reporting (Alternative 3)

If a co-worker or external stockholder wishes to make an anonymous report, this is possible through the external web-based whistleblowing channel administrated by WhistleB, an impartial service provider that safeguards the anonymous handling of whistleblowing reports. Neither Pandox nor WhistleB can identify or track the source of a report unless you choose to provide contact details. WhistleB does not save metadata related to a whistleblower report and cannot track the IP address of a whistleblower. Reports and any subsequent dialogue are encrypted and password protected. The service allows dialogue between the responsible for the whistleblowing service and an anonymous whistleblower as described in the service as such.

The investigation process

Receiving a report

Upon receiving a report, the responsible for the whistleblowing service decide whether to accept or decline the report. If the report is accepted, the measures for investigation mentioned below will be taken.

The responsible of the whistleblowing service may decline to accept a report if:

- the alleged conduct is not within the scope of what can be reported in the whistleblowing service,
- the report has not been made in good faith or is malicious,
- the report is clearly unsubstantiated,
- it can be determined that the report is done with the purpose of personal or financial gain,
- there is insufficient information to allow for further investigation, or
- the matter the report relates to has already been solved.

Investigation

All received whistleblowing reports will be treated seriously and in accordance with the following guidelines:

- All whistleblowing reports are handled confidentially.
- A report will not be investigated by someone who may be concerned or connected with the matter.
- The responsible for the service can, when needed, submit follow-up questions via the reporting channel (including anonymous reporting) to the whistleblower. The anonymous dialogue is made possible by the external reporting channel WhistleB.
- The information in the report will only be processed if it is factually motivated to investigate if the person in question has been part of any serious improprieties.
- No one responsible for the service, or anyone taking part in the investigation process, is allowed to identify the whistleblower in any way.

When so required, the responsible for the service will involve relevant persons within Pandox, external auditor, independent investigator and report to the police or other relevant authority.

Whistleblower protection

If a whistleblower expresses a genuine misgiving or suspicious in accordance with these guidelines, the whistleblower will not be at risk of losing its job or suffer any form from retaliation or reprisal as a result of its report regardless if it takes place openly or anonymously. This also applies if the suspicion turns out to be wrong, provided that the whistleblower has acted in good faith.

Unless it is inappropriate to do so due to the privacy of the alleged or other confidentiality reasons, a non-anonymous whistleblower will be kept informed of the outcome of the investigation.

Communication between the whistleblower and the responsible for the service is dependent on for example the type of suspicion, character of the matter and the clarity of the given information.

In cases of alleged criminal offences, the whistleblower will be informed that his/her identity may need to be disclosed during judicial proceedings.

Time

Reports given through the service are investigated as soon as practicable. The duration is dependent on the severity and complexity of a reported impropriety. If possible, the responsible for the service will give an estimated time of the duration of the investigation in question.

Relation to the General Data Protection Regulation, data controller and information regarding processing etc.

Pandox AB (publ), reg. no. 556030-7885, is the controller of the processing of personal data within the whistleblowing service. The guidelines according to this section are based on the General Data Protection Regulation and other applicable data privacy laws.

The purpose and the legal basis for the processing of personal data

The purpose of the processing of personal data in Pandox' whistleblowing service is to protect the whistleblower, the organisation and the community in large by prohibiting unethical actions, irregularities at the workplace and/or criminal activities. The processing is done after weighing of interests where Pandox's interest to prevent and stop irregularities and unethical actions at the work place overrides the individual's rights regarding protection of its personal data.

Categories of personal data

The personal data that can be processed is data that the whistleblowers give regarding themselves if they choose not to be anonymous, such as for example name and contact details. Through a report, Pandox also receives personal data regarding the person or persons that the report relates to, such as for example name, role and contact details.

Recipients or categories of recipients

If a whistleblower reports through the external web-based reporting channel, WhistleB will have access to the data in the report but will not be able to identify the source to the report (unless the whistleblower provides its contact details). The reporting can only be shared, when so required, with external auditor, independent investigator as well as police or other relevant authority.

Rights of the data subject

Each data subject (including the individual who the report concerns) is entitled, free of charge, to request information from Pandox regarding the processing of the data subject's personal data. Pandox will, at the data subject's request, or on its own initiative, correct or erase any incorrect or misleading personal data, and/or restrict the processing of such data. The data subject may also object to any processing Pandox carries out. An application or other inquiries regarding the exercise of the data subject's rights are sent to Pandox, see contact information stated in section "Contact details to Pandox as controller" below.

Data subjects dissatisfied with Pandox's processing of their personal data, should contact Pandox at first hand or submit a complaint to the supervisory authority (Datainspektionen, www.datainspektionen.se/other-lang/in-english/).



Security measures

Pandex takes all appropriate technical and organisational security measures to safeguard the personal data against unauthorised access, alteration or destruction. Pandox complies with all requirements and provisions in the General Data Protection Regulation.

Third country

The personal data will not be transferred to and/or processed in a third country (i.e. a country not a member of the EU/EEA). The information may be processed by a third party, such as WhistleB, in which case Pandox has entered into a personal data assistant contract.

Deletion and removal of personal data

Reports which are not considered within the scope of the whistleblowing service are immediately deleted after decision of the responsible for the service. Reports which lead to an investigation are saved during the investigation and personal data which have been included in a whistleblowing service are deleted after completed investigation or, if the investigation leads to measures being taken in relation to the registered, when the information is no longer needed for this purpose. Deletion and removal is done in accordance with the General Data Protection Regulation.

Contact details to Pandox as controller

If you want to exercise your rights as data subject according to the General Data Protection Act or if you have questions about how Pandox process your personal data, please feel free to contact us at:

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