

Policy owner: Group CEO  
Approver: Board of Directors

## Group Policy – Whistleblower

### 1. Purpose and Scope

This whistleblower policy defines and explains why the Group has a whistleblowing channel and when it should be used for reporting suspected incidences of fraudulent conduct, corruption or other suspected malpractices in the Group.

This policy shall apply to Boozt AB and any subsidiary in which Boozt AB directly or indirectly owns more than 50% of the voting shares or in which the power of control is possessed and exercised by or on behalf of Boozt AB.

## 2. Main Principles

### 2.1. Introduction

The Group aims to encourage a transparent business environment and consequently abides to the Code of Conduct that is based on the idea that the Group should operate profitably, while maintaining good ethics.

It is of the utmost importance to the company that all of the Group's business operations are characterized by the highest possible standards of responsibility, openness and honesty. Any suspicion of fraudulent conduct, corruption or other similar situations that are witnessed must be reported without delay. Normal reporting procedure is to address concern to your manager, to the Group Corporate Services Director who also acts as Group Compliance Officer, or the Finance Department. The whistleblower channel, which is voluntarily to use, should only be considered when normal reporting lines couldn't be used. This is described further in the **Group Procedure - Whistleblower**.

The Group believe that there is an obligation to deal with wrongdoing, and that reporting wrongdoing is in accordance with our ethical guidelines. Further, the Group believes that whistleblowers who come forward with reports of wrongdoing are acting as exemplary organizational citizens by assisting us in promoting integrity, accountability and good management.

### 2.1. Commitment

The Group aspire to an organizational climate where whistleblowers must feel confident and comfortable about reporting wrongdoing and therefore the Group commit's to:

- Comply with Swedish regulations regarding whistleblowing;
- Protect the whistleblower from any adverse action taken as a result of making the report. Any bullying, harassment, unfair treatment, victimization or discrimination that results from a report being made will be treated as a breach of our disciplinary procedures;
- Provide a safe whistleblower channel where the whistleblower can report wrongdoings;
- Deal with the report thoroughly and impartially;

- Where some form of wrongdoing has been found, the Group will take appropriate action to rectify it; and
- Keep the whistleblower informed of progress and the outcome if applicable (e.g. given that the whistleblower is not anonymous).

### 3. Roles and responsibilities

The Group CEO is responsible for this policy. The Board of Directors is the authorized approver of the Group Policy – Whistleblower.

### 4. Implementation and Compliance

#### 4.1. Implementation of Main Principles

The main principles shall be implemented as described in this policy. The Group CEO is responsible for the implementation of this policy.

#### 4.2. Monitoring of Compliance

The Group CEO shall monitoring compliance for this policy by reporting all malpractices to the Board of Directors.

#### 4.3. Deviation Handling

Deviation from main principles is breaches, which shall be reported by the Group CEO to the Board of Directors with a copy to Group Corporate Services Director. The Board of Directors shall initiate appropriate actions and/or decide whether sanctions are required.

### 5. References

- Code of Conduct
- Group Procedure - Whistleblower

### 6. Revision log

Volume – Valid from (day.month.year)	Revision Category New/Update/Wording/None	Description of main revisions
01.02.2017	New	New