

Whistleblowing Policy

- Document: Whistleblowing Policy
- Approved: 2023-09-11
- Version: 1.0
- Approved by: The Board
- Responsibility: CHRO
- Publication: Devyser's website & intranet - the HUB

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1. Introduction

Devyser AB ("Devyser") has decided to endeavor to achieve the highest possible level of commitment in relation to transparency, honesty and responsibility. In line with this commitment, the Whistleblowing Policy is intended to provide the applicable instructions and information when individuals connected to Devyser wish to report any wrongdoing (as defined below). The Whistleblowing Policy also entails a commitment by Devyser to ensure that all reports which concern wrongdoings connected to Devyser's operations shall be handled expeditiously and thoroughly.

The whistleblowing system gives individuals with a work-related connection to Devyser a possibility to act responsibly in order to maintain Devyser's reputation and the public's faith and confidence in Devyser's operations. Devyser encourages reporting in accordance with this Whistleblowing Policy when there is a suspicion of wrongdoing since it thereby enables Devyser to take action against such wrongdoing. Each manager with personnel responsibility within Devyser shall ensure that the Whistleblowing Policy is well-known and complied with within their area of responsibility, but it is the individual's responsibility to follow it.

2. What can be reported

"Wrongdoing" means any form of serious conduct which may have an adverse effect on Devyser and/or the business or the work environment for Devyser's employees and/or business partners or any other serious work-related conduct which may be of public interest.

Wrongdoing includes, but is not limited to, any actual or suspected action that has been committed, is being carried out or at risk of being carried out:

- Violation of laws and regulations (civil and criminal)
- Financial fraud and misconduct (for example, false accounting, money laundering, insider crimes, embezzlement of assets or fraud)
- Bribery and corruption
- Serious threats against the environment, health or safety
- Serious work environment deficiencies (such as systematic, discrimination or harassment)
- Conduct which constitutes a serious breach of Devyser's Code of Conduct or other material policies.

The policy does not cover issues such as, dissatisfaction with pay, poor or unfair leadership, inefficient systems or lack of feedback regarding the performance of tasks. Employees who wish to raise issues in these areas should in the first instance turn to their immediate manager or the HR department.

3. Scope

This Whistleblowing Policy applies to all employees (including temporary personnel), contractors (such as consultants and other independent contractors), volunteers and trainees of Devyser, board members of Devyser, shareholders actively engaged in Devyser's organization and other persons in respect of whom Devyser exercises control and management.

4. Reporting Procedure

Devyser will investigate all reports of suspected wrongdoing or unethical behavior. Any employee who suspects or has knowledge of any wrongdoing or unethical behavior within Devyser can submit a report through the whistleblower portal on the Hub or via this link <https://whistleblow.vismadraftit.se/devyser-ab> in three ways.

Either in *writing* through the tool, *orally* by uploading an audio file as an attachment when creating a report or at a *physical meeting* by requesting a physical meeting when registering a report in the tool via the Hub or the above link.

The reporting tool is provided by an external partner, Visma Draftit, to ensure anonymity and is further secured with encryption and password protection. Once a report is submitted it is directed to the Administrator of the whistleblowing system, currently the CHRO, and will be processed in confidence. If the primary Administrator becomes the subject of a report, it will promptly be directed to the HR Business Partner.

The reporting tool is structured in a manner that ensures the whistleblower receive a confirmation of receipt of the matter within a timeframe of seven days. Within a period of three months, the whistleblower shall also be provided with feedback regarding the actions taken in response to the report, along with the reasoning behind these actions. All reported cases will be retained in the registry for up to two (2) years from the date the case was closed, after which they will be purged from the system. This management of reports aims to ensure both prompt responsiveness and accountability, while preserving the integrity of the parties involved.

5. Confidentiality

Devyser will protect the confidentiality of the whistleblower to the extent possible. All reports, investigations and thereto related discussions are subject to strict confidentiality and are only dealt with by the Administrator and if necessary internal or external subject matter experts who have the specific assignment of processing such matters. The whistleblower's identity will only be disclosed on a need-to-know basis in order to be able to commence an investigation or as required by law.

6. Non-Retaliation

Devyser prohibits retaliation against any employee who reports suspected wrongdoing or unethical behavior. Any employee who retaliates against a whistleblower will be subject to disciplinary action, up to and including termination.

7. False Reports

Devyser takes false reports of suspected wrongdoing or unethical behavior seriously. Any employee who knowingly makes a false report will be subject to disciplinary action, up to and including termination.

8. Training

Devyser will provide training to all employees on the Whistleblowing Policy and procedures. The training will include information on the importance of and how to report suspected wrongdoing or unethical behavior and the protections afforded to whistleblowers.

9. Review

Devyser will review the Whistleblowing Policy periodically to ensure its effectiveness. Any necessary changes to the Whistleblowing Policy will be communicated to all employees.

10. Implementation

This Whistleblowing Policy will be communicated to all employees, contractors, and volunteers of the organization. The Whistleblowing Policy will be posted on Devyser's website and on the Hub.

11. GDPR

Reports received through Devyser's internal whistleblower channel shall not be stored for a period longer than is necessary and proportionate in order to investigate the reported wrongdoing as well as to take appropriate follow-up measures, however, not longer than two years after a follow-up matter or an investigation has been concluded. Investigations shall be thoroughly documented. When information ("Data") has been collected, the person or the persons involved (the "Data Subjects") will be informed in respect of the processing of their personal data in accordance with Article 14 of the General Data Protection Regulation ("GDPR"). If it is not possible to disclose such information immediately, for example if it would jeopardize a future investigation, Devyser will disclose the information to the Data Subject first when such risk no longer subsists. However, the Data Subject shall be informed as soon as possible, and not later than one month after the Data regarding the Data Subject has been obtained or in connection with the information being used in order to communicate with the Data Subject or being disclosed to a third party. Information must also be provided to each person who requests this if the Data is registered concerning him/her (Article 15 of GDPR). As a general rule, such information shall be disclosed within a period of one month after the request has been made. This period may, where required, be extended by a further period of two months, taking into account how complicated the request is and the number of requests which have been received. The Data Subjects shall be informed in respect of such extension within one month from the date on which the request was received and the reasons for the delay shall be stated in such context. The information which is disclosed upon request may not disclose the identity of the person who has provided the information.