

WHISTLEBLOWING POLICY

1. Introduction

It is important that those who discover irregularities by Retta or any of its employees, consultants, contractors, or suppliers are able to report such wrongdoing without risk of retaliation or discrimination.

In order to allow individuals to raise concerns and to meet legal requirements, Retta has established an internal reporting channel (the “**Whistleblowing Channel**”) that serves as a contact interface designed specifically for receiving and handling reports on certain irregularities. Reports in the Whistleblowing Channel can be made by employees, volunteers, trainees, persons applying for such positions, as well as all managers, executive officers, members of the board of directors, consultants, and shareholders, but also stakeholders and suppliers. Link to Whistleblowing channel is available both in Retta’s intranet and webpage, so that also externals have access to it.

Code of Conduct Policy is Retta’s top policy, which collects all other policies together. Different policies are described shortly in our Code of Conduct Police and made reference to each specific policy.

This Whistleblowing Policy governs the Whistleblowing Channel. The Policy is drafted in line with the provisions set out in the Whistleblowing directive and national law, in Finland “ilmoittajansuojalaki and in Sweden Whistleblowing Act (Sw. lag (2021:890) om skydd för personer som rapporterar om missförhållanden).

This Whistleblowing Policy applies to all employees and top managements belonging to Retta group (“Retta”) and Retta companies’ Boards of Directors.

Retta has also internal instructions for its employees about Whistleblowing. In case of any discrepancies between this Policy and other instructions, this Policy shall prevail.

2. What to report?

Retta has zero tolerance for all unlawful and unethical actions. Retta has ethical business principles that we require our employees and partners to adhere to. In case anyone notice or suspect any misconducts which somehow refer or reflect to Retta, we advise them to report such suspects to our reporting channel. For us it is very important that also our business partners and sub-suppliers comply with laws and act ethically right. Therefore we have not limited the use of our Whistleblowing Channel strictly to the matters within the scope of whistleblowing directive, but we allow other reports also and aim to give all reporters protection and guarantee confidential handling process.

2.1 Examples of irregularities that may be reported in the Whistleblowing Channel

- (a) Serious criminal activity;
- (b) Fraud-related crime (such as misrepresentation, violations of internal control procedures, misappropriation of assets or fraud);
- (c) Briberies and corruption (such as offering or receiving bribes);
- (d) Violations of money laundering or terrorist financing laws;

- (e) Violations of competition law (for example, exchange of price-sensitive information, illegal collusion between competitors) or public procurement law;
- (f) Serious environmental risks or crimes;
- (g) Breaches of consumer laws;
- (h) Violations of privacy and personal data protection laws and network and information system security;
- (i) Security vulnerabilities which constitute a risk for employees', customers' or others health or safety;
- (j) Other activities that are considered serious and inappropriate, such as discriminatory work practices and harassment;
- (k) Other serious and/or unethical conduct, other improper exploitation of labour and violations of human rights;
- (l) Serious violations of Retta's Code of Conduct or Retta's Supplier Code of Conduct; and
- (m) Other serious negligence concerning Retta's essential interests or the life and health of individuals.

You don't need evidence to file a report in the Whistleblowing Channel, but you should have reasonable grounds to believe that the information you report is true. The making of any deliberately false or malicious allegations may result in disciplinary actions.

2.2 Examples of irregularities that should not be reported in the Whistleblowing Channel

- (a) General expressions of dissatisfaction;
- (b) Minor accidents and incidents; and
- (c) Irregularities that only affect one individual, such as the reporting person themselves, should typically not be reported in the Whistleblowing Channel.

Please note that Retta encourages you to report the above listed irregularities to your immediate manager or depending on the scope of the report, either to Chief Compliance Officer or local Compliance Officer or in case of matter relating to employment relationship, to HR Director.

We also encourage and recommend, whenever possible, not to report anonymously. In many cases we need additional information and we also want to ensure that we have all necessary information and that the information is correct and our interpretation of the content of the report is correct. For this reason it is important that we are able to discuss with the reporter. All reports are processed confidentially and reporters are protected from potential retaliation.

What does this mean for me?

- You can report work-related irregularities or suspected misconducts, in which there is a public interest in them being resolved, or which refer to violations of certain EU rules.
- You don't need evidence to file a report in the Whistleblowing Channel, but you should always submit a report in good faith.

3. Who can report?

Primarily the Whistleblowing Channel is meant to be used for reports based on a work-related relationship of the reporter to Retta:

- (a) Employee;
- (b) Volunteer;
- (c) Trainee;
- (d) Applying for, or has formerly held, any of the positions mentioned in a–c above;
- (e) Manager;
- (f) Executive officer;
- (g) Member of the board of directors;
- (h) Consultant; or
- (i) Shareholder.

You may also file a report if you previously have belonged to any of the above categories and have received or obtained information during this time.

If you do not belong to one of the categories listed above, your report may, if appropriate, be referred to another function within Retta, or to the relevant authority's external reporting channel.

What does this mean for me?

- You can file a report in the Whistleblowing Channel if you are an employee, volunteer or trainee of Retta, if you are applying for or has formerly held such positions, and if you are a manager, executive officer, member of the board of directors, consultant or shareholder of Retta.
- If you do not belong to one of the categories listed above, your report may be referred to a different function within Retta, or to the relevant authority's external reporting channel.

4. How to report?

You can file a report in the Whistleblowing Channel in writing, and in Sweden also orally. By a request of the reporter, a physical meeting may also be possible.

- To submit a report, please see instruction in here: [WhistleB, Whistleblowing Centre](#)

4.1 Examples of information that may be included in your report:

- (a) Date, time and place of the event;
- (b) Names and positions of persons concerned;
- (c) A description of what has happened, and other useful information to understand the event and to process your report; *and*
- (d) Witnesses.

To make it easier for us to investigate your report, we encourage you to be as specific as possible. If the information you provided is too general, you may be asked to provide additional information.

When you file a report, try not to include sensitive personal information, such as information relating to racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic or biometric data, health, sex life or sexual orientation, if it is not necessary to describe your concern.

What does this mean for me?

- You can report in writing (in Sweden also orally). You can choose yourself in which way you want to file the report.
- Be as specific as possible in your report, however, do not include sensitive personal information in your report, unless it is necessary to describe your concern.

5. How does Retta handle your report?

5.1 Compliance team

When you file a report, it will be received by Retta’s Compliance team. Finland and Sweden have own, separate reporting “paths” in same whistleblowing platform, which is offered by external service provider and which is compliant with EU whistleblowing Directive. Finland and Sweden have own local appointed persons being responsible for processing received reports and coordinating compliance investigations and decision-making of necessary actions. Swedish local Compliance Officer reports to Retta’s Chief Compliance Officer.

The members of the Compliance team are designated and competent to, on Retta’s behalf and in an independent and autonomous manner, receive reports, follow-up on reports (investigate), and maintain contact with you, as the reporting person.

If a member of the Compliance team is personally affected by a report or otherwise has a conflict of interest, that person will not participate in the investigation or otherwise have access to the case, but transfers the handling of the report to another person instead.

5.2 Receiving the report

Within **seven (7) days** of the receipt of your report, you will receive a confirmation that the Local Compliance team has received your report. A confirmation will not be provided if you have declined such confirmation, or if there is reason to believe that a confirmation could reveal your identity.

Initially, the Local Compliance team will assess whether the reported irregularity may be reported in the Whistleblowing Channel, that is if the reported irregularity is of public interest or concerns a breach of EU law. If your report does not concern such irregularities and Compliance team decides not to start an investigation in such a case, you will receive a message within **seven days** of the receipt of your report, with further information on where to turn instead. Your report will then be deleted.

5.3 Investigating the report

If the report concerns irregularities that may be reported in our Whistleblowing Channel, the Compliance team will investigate the reported irregularities and, where relevant, address the breaches reported. If you chose to be open with your identity, the Compliance team may contact you to ask further questions. Please note that also in the case where you have chosen not to reveal your name, the Compliance team may need additional information. In that case Compliance team may only send you a message through the Whistleblowing Channel, not knowing your identity. Therefore it is very important that you follow potential messages sent to you via the Channel and react to them, when necessary. Otherwise the case may be that Compliance team is not able to act due to missing information.

Investigations may require the involvement of other internal functions or external expertise, such as IT, HR or legal expertise. Where applicable, the Compliance team will inform you if information on your identity shall be disclosed, unless such information would impede or obstruct the purpose of the measures.

Where appropriate, matters raised may be referred to the police or other law enforcement authorities, an independent auditor, or become the subject of an independent inquiry.

5.4 Feedback on the report

The Compliance team will, within **three (3) months** of the confirmation of the report, give you reasonable feedback on measures taken in the follow-up of your report and on the reasons for those measures.

If the investigation of the report is not completed within the time limit of providing feedback, you will receive information that the investigation is still ongoing and on what actions have been taken and are planned to be taken.

What does this mean for me?

- When you file a report, it will be received by the Compliance team. If a member of the Compliance team is personally affected by a report or otherwise has a conflict of interest, that person will not participate in the investigation or otherwise have access to the case.
- After filing a report, you will be contacted by the Compliance team unless you have declined contact, or if there is reason to believe that such contact could reveal your identity. Such contact may consist of providing acknowledgement of receipt of the report, feedback about the action envisaged or taken as follow-up, and, where necessary, requests for further information.

6. What are your rights and protections when reporting?

6.1 Anonymity and confidentiality

You can report anonymously through the Whistleblowing Channel, but we encourage you to be open with who you are when filing a report. It normally makes the investigation easier if you provide your name and contact details.

Your identity and any reported person will be treated with strict confidentiality. The Compliance team will not disclose information that could reveal your identity, or any other person involved in the case, without being authorized or obligated to do so. If information that could reveal your identity will be disclosed to an authorized recipient, you will be informed of this, whenever possible and unless it would impede or obstruct the purpose of the measure.

6.2 Protection against restrictive measures and retaliation

As a reporting person, who acts in accordance with this Whistleblowing Policy, you are protected according to applicable legislation. It is strictly prohibited for Retta or anyone within our organization to prevent or try to prevent you from reporting in the Whistleblowing Channel.

If you report or try to report in the Whistleblowing Channel in accordance with this Policy, you are protected against retaliation and restrictive measures. Retta will not tolerate any attempt to penalize or discriminate against anyone who has used the Whistleblowing Channel to report a genuine concern regarding wrongdoing. No reprisals may also be taken against a person who assists you in your reporting (for example, a colleague or a safety representative) or against a company that you own, work for or otherwise have a connection with.

If you believe you have been subjected to restrictive measures or retaliation, you should report this in the Whistleblowing Channel as soon as possible.

Please note that if you, in gathering information or reporting, commit a crime (for example, theft, illegal intrusion or data breach), you are not protected against reprisals.

6.3 Liability

If you report an irregularity in the Whistleblowing Channel you will not be held liable for breach of confidentiality for collecting the reported information, if you had reasonable grounds to believe that it was necessary to file the report to uncover the irregularity. There are some exceptions to this in applicable law.

Please note that the freedom from liability does not include a right to disclose documents.

What does this mean for me?

- You can report anonymously through the Whistleblowing Channel, but we encourage you to be open with your identity when filing a report. If you choose to be open with your identity, this information will be treated with strict confidentiality.
- If you report or try to report in the Whistleblowing Channel, you are protected against retaliation and restrictive measures. Retta will not tolerate any attempt to penalise or discriminate against you, if you have used the Whistleblowing Channel to report a genuine concern.
- If you report an irregularity in the Whistleblowing Channel you will not be held liable for breach of confidentiality for collecting the reported information, if you had reasonable grounds to believe that it was necessary to file the report to uncover the irregularity.

7. Reporting in external channels and through public disclosure

7.1 Reporting to relevant authorities’ external reporting channels

The rights and protections in Section 6 above, applies also if you chose to report a concern to the Finnish or Swedish authorities’ external reporting channels. If you want to file a report to an authority, you should contact the authority designated to receive reports on the relevant matter directly.

7.2 Reporting through public disclosure

In certain limited cases, the rights and protections in Section 6 above applies also if you chose to report a concern through public disclosure. Public disclosure can be done in several different ways, for example, (i) by providing information for publication, (ii) by providing information to relevant organizations, elected persons or other non-profit organizations, or (iii) by publishing the information yourself in any medium available to the public, for example, Social Media.

The rights and protections applies, provided that you:

1. previously have reported to the relevant authority’s external reporting channel, without the receiving authority taking reasonable investigative measures or providing reasonable feedback to you within **three months** of receiving your report or, if there are extraordinary circumstances, **six months** if you have been informed of the reasons for extending the deadline;
2. have reasonable grounds to assume that the suspected irregularities constitute an imminent or obvious danger to life, health, safety or risk of extensive damage to the environment or for other reasons has justified reason to make the information public; or
3. have reasonable grounds to assume that a report in the Whistleblowing Channel would entail a risk of reprisals or that the suspected irregularity would likely not be remedied in an effective manner.

8. How is your personal data processed?

Retta is the controller of any personal data collected via the Whistleblowing Channel. As controller, Retta is responsible to ensure that the personal data collected is processed in accordance with applicable laws and regulations on data protection.

Reports made through the Whistleblowing Channel are likely to contain personal data, that is data which directly or indirectly pertains to an identified or identifiable individual. The personal data may pertain to the person who has made the report, and/or to a person suspected of the alleged wrongdoing.

The types of personal data which may be processed in conjunction with the investigation of a reported irregularity are typically the following:

- The name, position, and contact details (for example, e-mail and telephone number) of the person who submitted the report and the individual to whom the report relates, as well as any witnesses or other individuals affected.
- Details of the misconduct of which the reported person is suspected.

Retta will only process personal data that is correct and relevant to the investigation. Superfluous personal data will not be processed. Sensitive personal data, such as information relating to an individual's racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic or biometric data, health, sex life or sexual orientation may not be submitted, unless essential for the reported issue, and will be erased unless legal to process and deemed absolutely necessary for the investigation.

For more information, see Privacy Notices.

8.1 The purposes and legal basis of the processing of personal data

Any personal data collected via the Whistleblowing Channel or during the investigation of the alleged misconduct will be processed for the purpose of handling and investigating a follow-up case, that is administering and investigating allegations raised, as described in this Whistleblowing Policy.

Such processing of personal data is based on the Retta's legal obligation to establish reporting channels and procedures for reporting and follow-up.¹ The additional legal basis for the processing of special categories of personal data is that the processing is necessary for the reasons of substantial public interest, on the basis of Union or Member State law or, where necessary, for the purposes of carrying out obligations and exercising specific rights in the field of employment and social security and social protection. The additional legal basis for the processing of personal data relating to criminal convictions or offences is that the processing is necessary to fulfil the legal obligation to establish reporting channels and procedures for reporting.

Retta may also process personal data for the purpose of taking action in response to investigated allegations, in which case Retta relies on its legitimate interest in processing personal data in order to deal with and take action on discovered misconduct. To the extent such processing includes special categories of personal data or data relating to criminal convictions or offences, we do so on the basis that it is necessary for the establishment, exercise or defense of a legal claim.

8.2 Protection of and access to personal data

Retta is committed to ensure that personal data is handled with a high level of security and confidentiality. Retta has taken technical and organizational measures to protect the personal data from loss, destruction, damage and unauthorized access or disclosure. Only authorized employees and contractors have access to personal data in reports and follow-up cases.

8.3 Recipients and transfer of personal data

Personal data in reports and investigations will not be disclosed to others than what is necessary for the purposes of the processing. When necessary, for example, for acting on the findings of a case, personal data may be transferred to the police or other law enforcement authorities, forensic companies, or independent auditors.

8.4 The period during which the personal data is retained

The personal data which is compiled and processed will not be retained longer than is necessary for the purpose of carrying out an investigation and to address the breach reported. Complaints, reports, and information regarding misconduct that has been investigated will be deleted at the latest within **two years** of the conclusion of the investigation.

8.5 Rights of data subjects

You have the right to request confirmation of and access to the personal data that Retta processes about the you, together with certain more detailed information. If you consider that the personal data relating to you is inaccurate or incomplete, you can request to have the data rectified or completed. In certain cases, you also have the right to have your personal data erased, to restrict Retta's processing of your personal data, or to object to Retta's processing of your personal data. Further, you have the possibility in certain cases to be given the personal data relating to you to use it somewhere else, for example, to transfer the data to another data controller (data portability).

When personal data pertaining to an individual is collected via the Whistleblowing Channel, the individual must be informed. If it is not possible to inform the individual immediately, for example, if such information could jeopardize the Retta's investigation, information will be provided at a point of time where it would no longer constitute a risk to the investigation.

If you have any queries regarding the processing of your personal data or wish to exercise any of the rights stated above, please contact Retta's Data Privacy Coordinator or Local Data Privacy Coordinator in writing by using tietosuoja@retta.fi email in Finland and dataprotection@retta.se in Sweden.

9 Responsibility, implementation and questions

Each employee, manager, executive officer and member of the Board of Directors in Retta must understand and comply with this Whistleblowing Policy. Managers should ensure that their teams fully understand and are expected to comply with the standards and requirements stipulated in this policy.

If you have any questions about the content of this policy, please reach out to Retta's Chief Compliance Officer or Local Compliance Officer.

10 Reporting concerns and consequences of violation

If you become aware of or suspect a possible violation of law, rule, or regulation you are required to promptly contact Retta's Chief Compliance Officer.

If you become aware of violation of this Policy or any other of Retta’s policies, you shall contact Retta’s Chief Compliance Officer, CEO, Head of business unit or your closest supervisor.

You can also raise concerns through Retta’s whistleblowing system, available in Retta’s web pages. Retta will not tolerate any attempt to take adverse action against an employee for reporting a genuine concern regarding suspected wrongdoings. Retaliation against anyone who speaks up is a violation of the Code of Conduct and will not be tolerated.

Retta does not tolerate any illegal or unethical behavior. Violations of this Policy is likely to damage Retta’s brand and reputation. Failure to follow this Policy is taken seriously and may result in disciplinary action appropriate to the violation, including, but not limited to, termination of the employment.

11 Review and follow-up

Compliance with this Whistleblowing Policy by all Retta employees will be monitored through internal and external audits, and routine follow-ups of all reported matters.

Effective date	Version	Change descriptions
20 December 2023	v1	original