

Atea

Whistleblowing Policy

This document explains how Atea coworkers* can safely report concerns about suspected serious misconduct, should they encounter it in their work.

** In this document, "Atea" means Atea ASA and all its subsidiaries owned at least 50% by one or several companies within the Atea Group. The document equates "coworkers" with Atea employees, job seekers, trainees, consultants, volunteers and others who—in a work-related context—have a relationship with us. Those who have had a work-related relationship with us and received or obtained information during the time in the business are also covered.*

1. Introduction

Here at Atea, we work together in an ethical way. That includes noticing and reporting suspicions of serious misconduct, should it be encountered in doing that work.

Atea's Whistleblowing Policy gives our coworkers the ability to report on those suspicions, and do so without risk of retaliation. It also ensures the proper handling and investigation of whistleblowing cases: preserving public trust—and that of coworkers—in Atea, its business and its decision makers.

2. When can the whistleblowing service be used?

The whistleblowing service (the internal reporting channel) allows Atea coworkers to report suspicions of misconduct in a work-related context where disclosure is in the public interest.

Typically, that *suspected misconduct* involves acts and omissions that are in contravention to national law and/or European Union laws within the scope of the EU Whistleblowing Directive.¹⁾

Information relating only to the reporting person's own working or employment relationships is covered only in exceptional cases.

Matters outside the scope indicated above (e.g., workplace dissatisfaction) should not be reported via the whistleblowing service. In these cases, coworkers should instead contact their immediate manager or the HR department.

Atea's whistleblowing service was designed in accordance with the EU Whistleblowing Directive and in accordance with the applicable data protection rules within the European Union.

3. How can the internal whistleblowing service be used?

A whistleblower does not need to have complete evidence to express a suspicion in accordance with Section 2 of this document. However, reports shall be submitted in good faith.

Reporting can be done in the following two ways:

Option A: Report anonymously through the web-based reporting channel <https://report.whistleb.com/en/ATEA>, provided by our external supplier, WhistleB Whistleblowing Centre AB ("WhistleB").

Option B: Report to the head of the whistleblowing unit
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Reporting can be made by phone or through a scheduled meeting.

If a coworker wants to make an anonymous report, that can be done via the web-based reporting channel (see Option A). The identity of the reporting person will not be requested at any stage. In Option A, reports and subsequent correspondence with the reporting person are encrypted and password protected.

Confirmation that a report has been received will be provided within seven days of receipt.

False accusations or malicious reports

Every report claim should be an honest one. No accusations may be made with malicious intent or knowing that the allegation is false. We take abuse of the whistleblowing system seriously.

1) Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law.

4. The investigation process

The whistleblowing unit

Only our whistleblowing unit has access to reports received through the web-based reporting channel.

The whistleblowing unit consists of a lawyer and partner at the law firm Delphi (head of the whistleblowing unit) together with an additional lawyer at the same law firm.

All members of the whistleblowing unit are bound by confidentiality in handling of whistleblowing cases.

In an investigation, the whistleblowing unit may include persons who add information and/or expertise to the investigation. In those cases, they are also bound by confidentiality.

Receipt of reports

Upon receipt of a report, the whistleblowing unit decides whether to approve or reject the report. If the report is approved, appro-

prate investigative measures are taken. See *Investigation* below.

The whistleblowing unit may decline to act if:

- the report does not fall within the scope of what can be reported through the whistleblowing service (See *When can the whistleblowing service be used?* in Section 2);
- the report has not been made in good faith.
- there is not enough information to investigate the case;
- the case to which the report relates has already been addressed;

Irrelevant privacy information, – which is offensive – such as information about health status, political or religious affiliations, or sexual orientation shall not be included in a report.

The whistleblowing unit is responsible for the correct handling of reports. If a report

does not fall within the scope of what's to be investigated as a whistleblowing case, the whistleblowing unit notifies the person who has made the report (provided that is possible). At the same time, the whistleblowing unit will inform Atea of the report and hand over the handling of the report in an appropriate manner to Atea.

Investigation

All reports that have been classified as a proper whistleblowing case (“Whistleblowing Reports”) are investigated and handled in accordance with this policy. To be considered as a Whistleblowing Report, it must fall within the scope of what may be reported through the whistleblowing service. (See *When can the whistleblowing service be used?* in Section 2.)

Each whistleblowing report is handled confidentially and is not investigated by anyone affected by or involved in the case. If necessary, the whistleblowing unit can send follow-up questions through the web-based reporting channel to the person who submit-

ted the report. No one in the whistleblowing unit or any other person involved in the investigation process will attempt to identify the whistleblower.

Protection of the reporting person

A reporting person who expresses a genuine concern or suspicion under this whistleblowing policy does not risk losing their job or risk suffering sanctions or personal disadvantages because of their report. It doesn't matter if that suspicion turns out to be incorrect, provided the reporting person acted in good faith. Protection against retaliation by the employer is regulated by law.

The identity of the reporting person is treated confidentially and will not be disclosed without authorization to third parties or to the person identified in the report.

In case of a suspected crime, the reporting person will be informed that their identity may be disclosed in the event of court proceedings.

Information to the reporting person

In cases where the reporting person has reported anonymously through the web-based reporting channel, the whistleblowing unit may ask the reporting person follow-up questions and engage in dialogue. However, for the reporting person to read messages from the whistleblowing unit, the reporting person must re-log in to the web-based reporting channel.

Where it's possible to get in touch with the whistleblower (e.g., when the report has been submitted in the web-based reporting channel), the whistleblowing unit will—within three months of confirmation of receipt of the report—provide feedback to a reasonable extent on the measures taken in the follow-up of the report, and on the reasons for this.

When the reporting person chooses to state their identity, they'll be informed of the progress of the investigation, unless it's inappropriate to do so regarding the investigation and/or the privacy and other privacy issues of the accused person.

Information to accused persons

The person identified in a report shall be informed of the processing of personal data that takes place or may take place in connection with the submission of a whistleblowing report. This means the person identified in a report has the right to know what personal data is being processed, from where this data has been collected, the purposes of the processing and to which recipients or categories of recipients the data is disclosed. However, the information must not indicate the identity of the reporting person. This obligation applies if this does not lead to obstacles to the investigation or destruction of evidence. However, information on the processing of personal data shall be provided no later than when action against the accused person is taken.

Reporting of investigations and statistics

When the investigation of a whistleblowing report is completed, the whistleblowing unit will report the results to the Chief Compliance Officer, who in turn will report results to the Compliance Committee.

In the event that the Chief Compliance Officer is the subject of an investigation or accusation, the CEO of Atea (or Atea's Board Chair) will be informed.

Once the investigation of a whistleblowing report is completed, feedback will also be provided to the reporting person. The feedback is provided by the whistleblowing unit in the whistleblowing channel if the report has been received through that channel. Investigation of a whistleblowing report and feedback shall take place within three months of receipt of the report. If an investigation has not been completed within that time frame, the reporting person shall be informed that additional time is needed for the investigation.

A summary of the cases received (done in the form of statistics and a brief, anonymized description of the claims) is reported quarterly to the Compliance Committee and the Audit Committee of the Atea Group.

Data deletion

Personal data included in a report, investigation or otherwise derived from a report covered by this whistleblowing policy may by law only be stored for as long as the legal basis applies and shall thereafter be deleted.

5. External reporting and local rules

Reporting to an authority

In addition to internal reporting (see Section 3 of this document), it's also possible to report misconduct externally²⁾ to a competent authority in an EU country. When submitting a report, one can choose whether to report internally or externally. The authority's reporting channels are independent of the authority's other activities.

For external reporting, the authority is responsible for receiving the report, following up and providing feedback. Feedback can only be provided if the authority has first received sufficient contact information.

2) The reporting channels provided by the local authorities within the EU will be introduced at different dates in different countries. In Sweden, authorities must provide these channels as of July 17, 2022.

The authority is subject to confidentiality regarding information provided by the reporting person which can identify the reporting person directly or indirectly. Depending on the nature of the report, the authority may forward the report to the appropriate institutions, bodies or agencies within the EU.

Depending on the area of reporting, different authorities are responsible for providing a reporting channel. More information on how to report is available on the respective competent authority's website.

Reporting to EU institutions, bodies or agencies

If the subject-matter of the report concerns the competence of an EU institution, body or agency, it's also possible to report to them. The types of misconduct subject to protection are the same as for internal reporting.

Local rules

Local laws and regulations in the countries where Atea conducts business may contain rules that deviate from—or supplement—this whistleblowing policy. In such cases, those local laws and regulations, provisions or ordinances shall apply instead of what's stated in the whistleblowing policy, where appropriate.

6. Review of the whistleblowing policy

This whistleblowing policy will be reviewed at regular intervals and, if necessary, updated by the whistleblowing unit.