

Whistleblower Rules of Procedure

Scope

Any person having a legitimate interest in reporting in good faith regulatory violations. Regulatory Violations are all intentional or negligent violations of applicable law (e.g. statutory laws, regulations) or internal company regulations (especially violations of the Code of Conduct or employment contractual obligations) by employees in connection with, or based upon, their employment within NIRA Dynamics AB.

Sweden - Whistleblower channels

Report can be sent by e-mail or direct contact with either one in the suitable body, or directly to the whistleblower functional mailbox: whistleblower@niradynamics.se

It is also possible to report through an external channel e.g. authorities, the EU institution or ombudsman. By reporting to an authority, they are required to receive, follow up and give feedback on the reporting, within their specific area. Whistleblowers should be able to report in writing, orally or in a physical meeting. Only authorized personnel are allowed to manage the reports. The Swedish Work Environment Authority (Arbetsmiljöverket) is the main authority for whistleblower reporting if there is no other suitable authority. You can either use the regular contact: <https://www.av.se/en/about-us/contact-us/> or visit the specific authority for your case. There are many authorities responsible for having external reporting channels available after the 17th of July, 2022. The following Swedish authorities are most common in NIRA Dynamics AB's area of business:

- Arbetsmiljöverket (Swedish Work Environment Authority)
 - <https://www.av.se/en/about-us/contact-us/>
- Finansinspektionen (Sweden's financial supervisory authority)
 - <https://www.fi.se/en/consumer-protection/tip-fi/>
- Integritetsskyddsmyndigheten (Swedish Authority for Privacy Protection)
 - <https://www.imy.se/en/about-us/contact-us/>
- Konkurrensverket (Swedish Competition authority)
 - <https://report.whistleb.com/sv/portal/konkurrensverket>
- Skatteverket (Swedish Tax Agency)
 - <https://www.skatteverket.se/servicelankar/otherlanguages/inenglish/contactus.4.4c5def2714bbf25766d2d6f.html>
- Transportstyrelsen
 - <https://www.transportstyrelsen.se/en/contact-us/>

One can also leave tip-offs with the Swedish Police: <https://polisen.se/en/contacting-the-police/>

As a reporter you have rights according to The freedom of the Press Act (Tryckfrihetsförordningen) and The Fundamental Law on Freedom of Expression (Yttrandefrihetsgrundlagen) to submit or obtain information on any subject if the purpose is for the information to be published in media that are listed there

Suitable Body

The body designated to process Regulatory violations. Suitable body at NIRA Dynamics AB Sweden AB consist of Compliance Manager and Chief HR Officer.

Whistleblower process

Once the report has been received the reporting person must be provided with a confirmation that the report is received within 7 days. For documentation purposes, this is done through the functional mailbox if the reporting person has not renounced confirmation or unless there is a risk that the identity of the reporting person will be revealed to others by sending a confirmation. If information that can identify the reporting person will be disclosed, the reporting person shall be informed of this. This information can both be name, address, social security number or more indirect information such as work tasks or department etc. However, an exception can be made from this if there is a risk that evidence will be destroyed or that the investigation will be made more difficult.

The reporting person must receive feedback on which measures have been taken in the follow up-work with the report. The feedback must be delivered within 3 months from the confirmation or 7 days from the receiving of the report if a confirmation has not been delivered and this is not due to the reporting person.

Documentation of the reports

Both oral and written reports must be preserved. Oral reporting must be saved through a protocol or a recording. All documentations are stored with the Compliance function in a restricted space. Should a recording be used, the consent of the reporting person is required. During record keeping or other distribution of recordings, the reporting person must be allowed to check and adjust the record. The documentation may be saved for up to two years but should only be saved for as long as needed.

No violations which are considered a criminal act by Swedish legislation will be documented in Sweden by NIRA Dynamics AB (unless specifically allowed under Swedish legislation, such as the whistleblower legislation) since this is prohibited by Swedish legislation. The first step will always be to evaluate if the reported incident is allowed to be registered from a legal perspective or not, by NIRA Dynamics AB Legal.

Procedural principles and safeguards

Condition that the legislation within in each local NIRA Dynamics AB entity allows, then the following procedural principles and safeguards apply to all investigations concerning suspicion of Regulatory Violations within NIRA Dynamics AB.

Procedural fairness

The principle of procedural fairness applies to all investigations. Only information acquired legally may be used for investigative purposes, including subsequent authorizations. Persons implicated in the suspected wrongdoing and respondents must be treated fairly and with respect.

Presumption of innocence

Investigations must be conducted in a neutral and objective manner in accordance with the presumption of innocence. In addition to incriminating evidence, potentially exonerating

evidence must also be examined. The presumption of innocence shall not preclude any personnel measures that may be taken on a basis of a concrete suspicion.

Whistleblower protection

Whistleblowers will be protected. Statements made by whistleblowers are handled confidentially. Their identity will not be disclosed, if so desired and legally permissible. Discrimination, intimidation, or hostilities towards whistleblowers, as well as retaliation against whistleblowers due to their report will not be tolerated and will be investigated and possibly sanctioned under this Policy.

Anonymous reports from whistleblowers are always possible - unless expressly prohibited by applicable country-specific law. The success of the following investigation is often higher, if whistleblowers disclose their identity to allow inquiries that might be helpful.

Reasonableness

Investigations are limited in framework to the subject of the investigation. Investigations will only be conducted based on reasonable suspicion. Investigation measures must observe the principle of reasonableness, i.e. they must be suitable, necessary and appropriate to satisfy the purpose of the investigation.

Applicable laws and data protection

When processing hints and carrying out investigations, all applicable laws, including relevant data protection laws shall be adhered to, in addition to internal regulations.

Right to be heard, informing the persons implicated

Persons implicated will be informed that they are under investigation, as soon and as far as possible without jeopardizing the purpose of the investigation. Persons implicated shall be given the opportunity at the latest before the end of the investigation, to make a statement on the allegations. This statement will be taken into account. If investigations reveal at an early stage that no regulatory violation has occurred, the obligation to inform the person implicated and that's right to make a statement may be disregarded, provided this is permissible under data protection rules. In the context of the need-to-know principle, the managers of the person implicated will only be informed during an investigation insofar as this is necessary to clarify the facts. Persons implicated, for whom the findings of the investigation report has not revealed a misconduct, are informed by the Suitable body.

Right to counsel

Persons implicated have the right to be advised by a member of the employee representatives or a legal counsel at any time during the investigation, and to be accompanied in interviews. The persons implicated shall be informed about these rights in advance. In principle, the person implicated bears the cost of his/her counsel.

Confidentiality and secrecy

The employees responsible for handling the hints and investigations must, in principle, treat the information obtained as confidential and may not disclose it to other parties. This applies

in particular to personal data. They may only inform other persons on a strictly need-to-know basis, or if it expressly provided for this Policy.

Rehabilitation

If the result of the investigation concludes that no misconduct has occurred, the person implicated may be supported – if so desired – by the Suitable body or another body of his/her choosing to clarify this in an appropriate manner in the person's working environment, to avoid any reputational damage. The person implicated may especially decide in such cases whether his or her supervisor should be informed, insofar as they have not been informed. At the request of the person implicated, the supervisor or other managerial authority may clarify that the person implicated was wrongly accused.

Obligation to cooperate

All NIRA Dynamics AB entities and their employees are obliged to fully support investigations pursuant with this Policy. This includes in particular making documents and data available in their entirety and providing comprehensive and truthful information. The impairing or hindering of investigations, in particular influencing and suppressing or manipulating documents, are not permitted and will also be investigated as a regulatory violation and sanctioned, if applicable.

Whistleblower and personal data

The personal data is only allowed to be processed if it is necessary in a follow-up matter. This includes all kind of personal data which means that even sensitive personal data and data about violations of the law is allowed to be processed if needed in a follow up-matter. Note that a "follow up-matter" in this legislation is limited to the handling of reporting via internal and external reporting channels as mentioned above. The personal data may also be processed in order to fulfill a submission of information, which may involve i.a:

- Measures where information must be provided within the business in order for a case to be handled or the provision of information to external parties such as authorities. It may also be that a report is to be used as legal evidence or for the company to be able to comply with legal obligations regarding the disclosure of information

NIRA Dynamics is processing the personal data in order to comply with the Whistleblower Legislation.