PONTOS
GROUP

Whistleblowing Policy

Last Updated April 17, 2024

What is whistleblowing and why is it important?

At Pontos Group, we are committed to doing business in a fair, transparent and ethical way. As a responsible investor and active owner, we want to serve as a leading example for our portfolio companies. An opportunity to report on wrongdoings is an important way to reduce risks and maintain trust in our operations by enabling us to detect any misconduct and take prompt action.

The purpose of the Whistleblowing Channel is to provide employees and other stakeholders an opportunity to report suspected misconduct at any of the Pontos Group companies and Pontos portfolio companies without a risk of being subject to retaliation. The Pontos Group Whistleblowing Channel is subject to the Finnish Act on Whistleblower Protection and the EU Whistleblowing Directive. Although Pontos Group is not legally required to have a whistleblowing channel, we have chosen to implement the channel on a voluntary basis in the spirit of good governance.

When can I use the Whistleblowing Channel?

Reports can be submitted through the Whistleblowing Channel by anyone who has discovered misconduct by individuals at Pontos Group company or Pontos portfolio company in scope of their work or business activity. Reports can be submitted by:

- employees,
- directors,
- shareholders,
- consultants,
- contractors,
- subcontractors,
- tenants,
- clients,
- business partners,
- investors, or
- other stakeholders

of Pontos Group company or Pontos portfolio company.

The Whistleblowing Channel can be used to report **suspicions of unlawful misconduct or other unethical activity** affecting individuals, our organization, the society or the environment.

You do not need proof of your suspicions, but all reports must be made in **good faith**. Good faith means that you must have reasonable grounds to believe that the information concerning the breach is true at the time of submitting the report.

How can I report a concern?

As an initial matter, in case your concern involves conduct at any **Pontos Group company**, we encourage you to turn to your supervisor or contact person with your concern. In case your concern involves any **Pontos Group portfolio company**, we encourage you to contact your supervisor, your contact person or the portfolio company management or board of directors with your concern. Larger portfolio companies may be required to have their own whistleblowing channels which we encourage you to use.

However, if you view that contacting the relevant persons at Pontos Group or the portfolio company directly would not effectively address your concern, you can use the Pontos Group Whistleblowing Channel, which is maintained by IntegrityLog, our external partner. You can access the Pontos Group Whistleblowing Channel at www.pontos.fi.

You can submit a report with your **own name** or **anonymously**. If you report anonymously, the processors of the report do not obtain any information, such as metadata or IP addresses, by which you could be identified. Processors only learn the date and time, country and city of occurrence, and the topic and contents of the report. You may choose to report in writing, verbally or by requesting a physical meeting within a reasonable time.

When submitting a report, you may choose to send it to General Counsel, CFO or Chair of the Board of Directors of Pontos Oy. As a general matter, we encourage you to submit a report to the General Counsel or the CFO, unless the report concerns wrongdoing of Pontos Group management, in which case the report should be submitted to the Chair of the Board of Pontos Oy.

In certain situations, for example, if you have reasonable grounds to assume that your report will not lead to appropriate action, you can report the misconduct to the centralized external reporting channel of the Office of the Chancellor of Justice. Further information about the subject is available here.

How is my report processed?

Your report is processed in strict confidence. The identity of the reporting person, the subject of the report and other persons mentioned in the report are kept confidential.

All reports made through the Whistleblowing Channel shall only be initially reviewed by the designated recipient to whom you submitted the report (either General Counsel, CFO or Chair). The designated recipient (General Counsel, CFO or Chair, as applicable) may involve other personnel or external experts in the processing of your report as

necessary. However, the person who is the subject of the report may never be involved in the investigation process.

If necessary for the appropriate processing of the complaint, processors may ask you for additional information by contacting you directly or through the Whistleblowing Channel, depending on whether you have submitted the report anonymously or included your contact details.

The processor may decide not to investigate the report in certain cases, for example if the alleged misconduct is not reportable under applicable law or if there is insufficient information to allow further investigation.

You will receive a confirmation that your report has been received within **seven (7) calendar days** of receipt. We will inform you about the measures taken based on your report no later than within **three (3) months** from the date of confirmation of our receipt of your report. The Pontos Group General Counsel is responsible for ensuring that all reports are handled timely and in a transparent, consistent and efficient manner.

How is my personal data processed?

We are required to document all reports received through the Whistleblowing Channel and to make sure that the information we receive is being processed in accordance with whistleblowing legislation and applicable data protection regulations.

We do not disclose personal data you have provided in the report to non-authorized persons without your consent, except when appropriate processing of the report would require disclosure for an official or legal process. Your personal data will not be stored longer than is necessary, taking into consideration the purpose of processing in accordance with the Whistleblower Protection Act.

For further information on the processing of personal data in the Pontos Group Whistleblowing Channel, see our Privacy Policy.

Further information about protection of whistleblowers

Whistleblower protection allows people to safely report breaches without their identity being compromised. The law protects whistleblowers against all forms of retaliation. An employer may not change the terms of employment of a whistleblower for the worse, dismiss them, or terminate their employment because of their report.