

WHISTLEBLOWING POLICY

1. Introduction

It is important that those who discover irregularities by INNA 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, INNA 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 INNA's intranet and webpage, so that also externals have access to it.

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

This Whistleblowing Policy governs the INNA Group Whistleblowing Channel and applies to all employees, management and Board of Directors belonging to INNA Finland, INNA Sweden and INNA Denmark ("INNA" or "INNA Group").

INNA has also issued internal whistleblowing instructions for its employees. In case of any discrepancies between this Policy and other internal instructions, this Policy shall prevail.

2. What to report?

INNA has zero tolerance for all unlawful and unethical actions. INNA has ethical business principles that we require our employees and partners to adhere to. In case anyone notices or suspects of any misconduct which somehow refer or reflect to INNA, 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

Reports can be made about a violation or suspected violation of INNA Code of Conduct or any other of INNA's policies, or about irregularities of public interest which has occurred, or is very likely to occur, in INNA. Report can also concern infringements of European Union or national law that are punishable or may lead to a fine or may seriously undermine the public interest.

Examples of irregularities having a public interest, according to the EU Whistleblowing Directive, are violations concerning:

- 1) Public procurement (excluding defence and security procurement)
- 2) Financial services, products and markets
- 3) Prevention of money laundering and terrorist financing
- 4) Product safety and conformity
- 5) Traffic safety
- 6) Environmental protection
- 7) Radiation and nuclear safety
- 8) Food and feed safety and animal health and welfare

- 9) Public health (as defined in Article 168 of the Treaty on the Functioning of the European Union)
- 10) Consumer protection and other legislation designed to protect consumers
- 11) Privacy and personal data protection
- 12) Network and information system security
- 13) Competition law
- 14) EU financial management, state aid and grants
- 15) Customs legislation
- 16) Tax legislation.

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 INNA encourages you to report the above-mentioned irregularities to your immediate manager or Head of business unit or in case of matter relating to employment relationship, to HR Director.

Regarding employment matters and when reporting harassment or other inappropriate treatment, we primarily ask you to contact your supervisor and/or HR Director.

3. Who can report?

A report to the Whistleblowing channel may be made by any INNA employee, director, supplier, partner or other stakeholder who have a connection with the INNA's activities, whether by reason of an existing or terminated employment, service, assignment, contract or other similar relationship, and who, in the course of their employment, service or assignment, have received information about a violation or irregularity in INNA.

A report may also be made by a person who has received information about a violation or irregularity during the negotiations preceding a job, position or assignment.

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 whistleblower, a physical meeting may also be possible.

- To submit a report to INNA Finland and INNA Sweden, please see instruction in the INNA webpages [WhistleB, Whistleblowing Centre](#)
- To submit a report to INNA Denmark, please refer to the instructions provided on the following webpage: [WhistleSystem Whistleblowing Portal](#)

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. 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 INNA handle your report?

5.1. Whistleblowing team

When you submit a report, it will be received by the relevant country-specific whistleblowing team within INNA, as appointed in each INNA Group country (Finland, Sweden and Denmark).

Each INNA company has locally appointed responsible persons who are tasked with handling received reports and coordinating compliance investigations, as well as decision-making regarding any necessary actions.

INNA Finland, INNA Sweden and INNA Denmark each have their own separate reporting channels. All platforms are provided by an external service provider and are compliant with the EU Whistleblower Directive.

The members of the Whistleblowing team are designated and competent to, on INNA'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 Whistleblowing 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 Whistleblowing 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 Whistleblowing team will assess whether the reported irregularity may be reported in the Whistleblowing Channel. The Whistleblowing team may decline to accept a report for investigation, e.g., if:

- ✓ the report has been made through the wrong channel whereupon the whistleblower will be redirected to the correct instance
- ✓ there is insufficient information to allow for further investigation and further information is not available
- ✓ the report has not been made in good faith or is clearly malicious
- ✓ the reported matter has already been solved

If your report does not concern such violations or irregularities that are to be reported to the Whistleblowing Channel according to laws and/or this Policy, and the Whistleblowing team decides not to start an investigation of the case, you will receive a message 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 Whistleblowing team will investigate the reported irregularities and, where relevant, address the breaches reported. If you chose to be open with your identity, the Whistleblowing 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 Whistleblowing team may need additional information. In that case Whistleblowing 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 the Whistleblowing 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 Whistleblowing 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 Whistleblowing 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 Whistleblowing team. If a member of the Whistleblowing 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 Whistleblowing 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**

Reports may be submitted either anonymously or non-anonymously. While anonymity is fully respected, it may in some cases be helpful for the investigation if the report is not submitted anonymously. In certain situations, additional information or clarification may be needed to ensure that the matter is fully understood, that the information provided is accurate, and that our interpretation of the report is correct. Being able to follow up with the reporter can therefore support a more effective handling of the case.

Your identity and any reported person will be treated with strict confidentiality. The Whistleblowing 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 and freedom to acquire information

As a reporting person, who acts in accordance with this Whistleblowing Policy, you are protected according to applicable legislation. It is strictly prohibited for INNA 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. INNA 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.

Reporting persons are also covered by the freedom of acquisition (meaning that the reporting person cannot be held responsible for acquiring information as long as it is obtained in good faith and where the person has reasons to believe that it is necessary in order to expose the misconduct) and prohibition of investigation (meaning that there is no right to investigate the identity behind a report).

What does this mean for me?

- Reports may be submitted anonymously through the Whistleblowing Channel, but being open about your identity may help the investigation. Should you choose to disclose your identity, your 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.
- INNA 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

If you discover an act or omission in the activities of INNA that is punishable by law or may lead to administrative sanctions or that may seriously jeopardise the achievement of the objectives of public interest pursued by the legislation and the suspected infringement concerns a field of law falling within the scope of the applicable Whistleblowing legislation (in Finland Act on the protection of persons reporting violations of European Union and national laws (1171/2022), and in Sweden Act on the Protection of Persons Reporting Irregularities (2021:890), and in Denmark the Act on Protection of Whistleblowers (1436 of 29/06/2021)), you may also submit a report to a centralised external reporting channel

The Finnish Office of the Chancellor of Justice is the competent authority and acts as a centralised external whistleblowing channel in Finland under the Finnish Whistleblower Act and its website provides more information on whistleblower protection and instructions on how to report to the centralised whistleblowing channel: <https://oikeuskansleri.fi/en/complaints>

The Swedish Work Environment Authority acts as a centralised external whistleblowing channel under the Whistleblower Act in Sweden and its website provides more information on whistleblower protection and instructions on how to report to the centralised whistleblowing channel: <https://www.av.se/om-oss/kontakta-oss/anmalan-om-missforhallanden-inom-arbetsmiljoverket/>

The National Whistleblower Scheme administered by The Danish Data Protection Agency is the competent authority and acts as a centralised external whistleblowing channel in Denmark under the Danish Act on Protection of Whistleblowers and its website provides more information on whistleblower protection and instructions on how to report to the centralised whistleblowing channel: <https://whistleblower.dk/english>

8. How is your personal data processed?

INNA is the controller of any personal data collected via the Whistleblowing Channel. As controller, INNA is responsible for ensuring 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.

INNA will only process personal data that is correct and relevant to the investigation. Superfluous personal data will be erased. 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 INNA's country-specific Whistleblowing Privacy Notices.

9. Responsibility, implementation and questions

Each employee, manager, executive officer and member of the Board of Directors in INNA 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 INNA Group's country-specific CEO.

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 INNA Group's country-specific CEO, Head of business unit or your closest supervisor.

You can also report your concern through INNA's Whistleblowing Channels, available in country specific web pages. INNA 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.

INNA does not tolerate any illegal or unethical behaviour. Violations of this Policy is likely to damage INNA'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 employment.

11. Review and follow-up

Compliance with this Whistleblowing Policy by all INNA entities and employees is monitored and reviewed on an ongoing basis, as appropriate. Any relevant matters identified are followed up internally.

Effective date	Version	Change descriptions
20 December 2023	v1	original
2026	v2	updated