



WHISTLEBLOWER POLICY

BACKGROUND AND PURPOSE

On 17 December 2021, the Act (2021:890) on the protection of persons reporting wrongdoing (the “**Whistleblowing Act**”) came into force. The purpose of this policy is to ensure whistleblowers the protection that stems from the Whistleblowing Act. The purpose of this policy is further to clarify how the reporting channels of Bong AB (“**Bong**”) are structured, and to inform about how whistleblowing matters should be handled. The policy was adopted by the Board of Directors of Bong on December 13th 2023.

FUNDAMENTAL PRINCIPLES

Bong respects whistleblowers' right to anonymity. The person handling a whistleblower matter may not unauthorised disclose information that may reveal the whistleblower's identity or the identity of someone else who appears in the matter.

According to the "freedom to communicate information" and "freedom of procurement", it is permitted to provide information to, for example, a journalist for the purpose of making the information public, and to obtain information for the same purpose. Information that constitutes trade secrets is not covered by these freedoms and may only under special circumstances, in accordance with law, be made public. Furthermore, the freedom to communicate information and the freedom of procurement does not apply to information to which confidentiality applies.

A whistleblower enjoys protection under the Whistleblowing Act. The protection means that the whistleblower as a starting point must not be held liable for having breached confidentiality or for having obtained information. As a general rule, the whistleblower must not be subject to obstructive measures regarding the reporting, or retaliation.

To enjoy the discharge of liability, certain conditions must be met. At the time of reporting, the whistleblower must have had reasonable grounds to believe that the information about the wrongdoing was true and that the reporting or gathering of the information was necessary to reveal the wrongdoing. The discharge of liability does not entail any right to disclose documents, and it is prohibited to commit a crime through the gathering of information or to violate so-called *qualified confidentiality* through the reporting.

To enjoy the protection against obstruction and retaliation, certain conditions must also be met. The whistleblower must, at the time of reporting, have had reasonable grounds to believe that the information about the wrongdoing was true, and the whistleblower must not, by his or her actions, commit a crime.

AUTHORIZED CONTACT PERSONS

Anyone who intends to report a wrongdoing should first contact their nearest manager. If the matter concerns that manager or if the whistleblower prefers to report to someone else, the matter can be reported to the Assessment Committee, or anonymously to an external neutral party via the e-mail address codeviolation@bong.com.



If the matter is not resolved through contact with the nearest manager, or if the matter has been reported to the said e-mail address, the matter shall be referred to the Assessment Committee, which consists of:

- Kai Steigleder, CEO, +49 151 120 111 52, k.steigleder@bong.com
- Carsten Grimmer, CFO, +49 173 860 84 86, carsten.grimmer@bong.com

The Assessment Committee is authorized to receive whistleblower reports, to have contact with the whistleblower, to provide confirmation of receipt to the whistleblower, to follow up on the whistleblower reports, to take final measures in the matter in consultation with Bong's CEO (or other authorised representative), and to provide feedback to the whistleblower.

In order to respect a whistleblower's wish to be anonymous, the above-mentioned e-mail address is monitored solely by an external independent party, Lisa Fennhagen, attorney at law, who is an external counsel on legal affairs. In addition to receiving reports and having contact with reporting persons, the external counsel is authorized – in the event that the whistleblower wishes to remain anonymous – to provide confirmation of receipt and feedback to the whistleblower.

WHISTLEBLOWING MATTERS

The whistleblowing system protects reports of wrongdoing in a work-related context, which are covered by a public interest. *Wrongdoing of public interest* refers to any kind of ongoing or completed negligence or irregularity of such seriousness that it concerns a circle that can be described as *the public*. Information relating only to the reporting person's own working or employment conditions is thus normally not covered by the Whistleblowing Act.

Criminal acts, accounting and auditing irregularities, corruption and bribery, harassment and discrimination, as well as safety deficiencies in the workplace, are examples of wrongdoing of public interest.

WHO CAN BE A WHISTLEBLOWER?

The circle of persons who can report misconduct is employees, jobseekers, volunteers and trainees, people who are available to perform or perform work under Bong's control and management, people who are self-employed who apply for or perform assignments for Bong, people who are available to be or are part of Bong's administration, management or supervisory bodies, and shareholders who are available to be or who are active in Bong. This means that, for example, consultants and personnel from staffing companies are also covered by the Whistleblowing Act.

INTERNAL REPORTING

Bong's internal whistleblower system is designed according to the following.





Receipt of reports

Reports can be submitted orally, for example by phone, and the whistleblower may also request a physical meeting. Reports can also be submitted in writing, for example by e-mail to the Assessment Committee or the external counsel.

The recipient shall provide a written or oral confirmation of receipt to the whistleblower, unless the whistleblower has renounced the right to confirmation or if the recipient has reason to believe that a confirmation would reveal the identity of the whistleblower. In the event that a whistleblower report has been submitted anonymously by e-mail to the external counsel, it is incumbent on the external counsel to provide such confirmation.

If the whistleblower report includes allegations against a person at Bong, the Assessment Committee shall, as a starting point, inform the person in question of the allegations, given that the information can be provided without revealing the identity of the whistleblower. Provision of such information may be deferred for some time in order to secure potential evidence.

Follow-up – investigation and measures taken

After a whistleblower report has been submitted to the Assessment Committee, the Assessment Committee must carry out an initial investigation and decide whether and, in such cases, how the matter is to be investigated further. If the whistleblower report concerns a member of the Assessment Committee, the matter shall be investigated by the other members of the Assessment Committee.

The Assessment Committee's investigation shall be carried out without unauthorised disclosure of investigative information. A report must be investigated as soon as possible with regard to the nature and complexity of the matter.

After the Assessment Committee has carried out the investigation, the Assessment Committee, in consultation with Bong's CEO (or other authorized representative), shall decide what measures to take. Such measures may, for example, consist of renewed work routines, disciplinary measures, submission to law enforcement authorities or other independent investigation.

The person handling a matter must not unauthorisedly disclose information that may reveal the identity of the whistleblower or any other individual involved in the matter. Where appropriate, the whistleblower shall be informed that information that can identify the whistleblower will be disclosed, unless such disclosure obstructs or hinders the purpose of the follow-up.

Feedback

When the investigation has been carried out, the Assessment Committee shall provide the whistleblower with information on how the matter has been handled and what measures have been taken as a result of the investigation. The feedback shall take place either in writing or orally. The obligation to provide feedback is incumbent on the external counsel, in the event that the matter has been reported to the external counsel, and the whistleblower wishes to remain anonymous. The feedback may be of a general nature and should, as a starting point, not reveal any details regarding specific individuals.



EXTERNAL REPORTING

An alternative to using Bong's internal whistleblower system is to contact the competent authorities. A whistleblower can thus freely choose to report internally, externally or both internally and externally.

The whistleblower enjoys the same protection when reporting externally as when reporting internally. In external reporting, the whistleblower is consequently protected in the form of discharge of liability and protection against obstructing measures and retaliation, in accordance with what is stated above.

Which authority the whistleblower should submit his or her report to depends on what the matter concerns. The competent authorities, and the respective responsibilities of the authorities, are set out in [Appendix](#).

PROCESSING OF PERSONAL DATA

The following requirements apply to processing of personal data:

- Processing of personal data contained in Bong's internal whistleblower system shall always take place in accordance with applicable data protection legislation.¹
- Personal data may only be processed if the processing is necessary for a reported case, for the necessary measures to be taken in connection with what has emerged in a case, for reports in a legal proceeding and otherwise in accordance with law and regulation.
- Personal data may also be processed for other purposes, provided that the data is not processed in a way that is incompatible with the purpose for which it was collected.
- Only persons who have been designated as authorized or persons who work at units who have been designated as authorized to receive, follow up and provide feedback on reports may have access to personal data that is processed in a case. Access must be limited to what everyone needs to fulfill their tasks.
- Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.
- Personal data shall without delay be deleted when the personal data no longer are necessary in relation to the purposes for which they were collected or otherwise processed or if the whistleblower withdraws the consent on which the processing is based upon.

AMENDMENTS TO THIS POLICY

This policy may be amended from time to time. The latest version must always be available on Bong's webpage.

RESPONSIBILITY

Bong's Board of Directors and CEO have the ultimate responsibility for the overall supervision and implementation of this policy. Bong's Board of Directors and CEO are also responsible for ensuring that the persons covered by this policy are informed of this policy.

¹ The General Data Protection Regulation ("GDPR"), the Data Protection Act (2018:218) that supplements GDPR in Swedish law together with the regulations issued in connection with the Data Protection Act and the specific provisions stated in the Whistleblowing Act which supplement GDPR and the Data Protection Act shall apply when processing personal data according to the Whistleblowing Act.

APPENDIX 1

RESPONSIBILITY	COMPETENT AUTHORITY
Misconduct in the field of public procurement and which is covered by the Authority's supervisory responsibility.	The Swedish Competition Authority.
Misconduct in the field of financial services, products and markets and the prevention of money laundering and terrorist financing and which are covered by the Authority's supervisory responsibility.	The Swedish Estate Agents Inspectorate, the Swedish Financial Supervisory Authority, the County Administrative Board of Stockholm, Västra Götalands and Skåne county, the Swedish Inspectorate of Auditors and the Swedish Gambling Authority.
Misconduct in the field of product safety and compliance and which are covered by the authority's supervisory responsibility and, in the case of county administrative boards, are covered by the authority's responsibility for supervisory guidance.	The Swedish Work Environment Authority, the National Board of Housing, Building and Planning, the National Electrical Safety Board, the Public Health Agency of Sweden, the Inspectorate of Strategic Products, the Swedish Chemicals Agency, the Swedish Consumer Agency, the National Food Agency, the Medical Products Agency, the County Administrative Boards, the Swedish Civil Contingencies Agency, the Environmental Protection Agency, the Swedish Post and Telecom Authority, the Swedish Energy Agency, the Swedish Board of Agriculture, SWEDAC and the Swedish Transport Agency.
Misconduct in the field of transport safety and which is covered by the authority's supervisory responsibility.	The Swedish Transport Agency.
Misconduct in the field of environmental protection and which is covered by the authority's supervisory responsibility and, in the case of the county administrative boards, is covered by the authority's responsibility for supervisory guidance.	The Swedish Agency for Marine and Water Management, the Swedish Chemicals Agency, the National Food Agency, the County Administrative Boards, the Environmental Protection Agency, the Swedish Forest Agency and the Swedish Board of Agriculture.
Misconduct in the field of radiation protection and nuclear safety and which is covered by the authority's supervisory responsibility.	The National Food Agency and the Swedish Radiation Safety Authority.
Misconduct in the field of food and feed safety, animal health and welfare and which is covered by the authority's supervisory responsibility.	The National Food Agency and the Swedish Board of Agriculture.
Misconduct in the field of public health and which is covered by the authority's supervisory responsibility.	The Public Health Agency of Sweden, the Health and Social Care Inspectorate, the Swedish Consumer Agency and the Medical Products Agency.
Misconduct in the field of consumer protection and which is covered by the authority's supervisory responsibility.	The Swedish Financial Supervisory Authority and the Swedish Consumer Agency.
Misconduct in the field of protection of privacy and personal data as well as security in network and information systems and which are covered by the authority's supervisory responsibility.	The Swedish Financial Supervisory Authority, the Health and Social Care Inspectorate, the Swedish Authority for Privacy Protection, the National Food Agency, the Swedish Post and Telecom Authority, the Swedish Energy Agency and the Swedish Transport Agency.
Misconduct in the field of EU's financial interests pursuant to Article 2.1 b of Directive 2019/1937 of the European Parliament and of the Council as regards the fight against fraud.	The Swedish Economic Crime Authority.
Misconduct in the field of EU's financial interests pursuant to Article 2.1 b of Directive (EU) 2019/1937 of the European Parliament and of the Council, in the field of taxation.	The Swedish Tax Agency.
Misconduct in the field of EU's financial interests pursuant to Article 2.1 b of Directive (EU) 2019/1937 of the European Parliament and of the Council, in the field of State aid.	The Government Offices.
Misconduct in the field of the internal market pursuant to Article 2.1 c of Directive (EU) 2019/1937 of the European Parliament and of the Council, as regards the field of competition.	The Swedish Competition Authority.
Misconduct in the field of the internal market pursuant to Article 2.1 c of Directive (EU) 2019/1937 of the European Parliament and of the Council, in the field of State aid.	The Government Offices.
Misconduct in the field of the internal market pursuant to Article 2.1 c of Directive (EU) 2019/1937 of the European Parliament and of the Council, as regards the area of corporate taxation.	The Swedish Tax Agency.
Misconduct not covered by the responsibility of any other competent authority.	The Swedish Work Environment Authority.