

CtrlPrint Reporting Policy

Summary

This policy describes how identified or suspected wrongdoings are to be reported, this Reporting Policy supports our Whistleblowing, Fraud and Anti-Bribery & Corruption Policies.

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Revision History

Author	Version	Date	Change
@Erik Wangerid	1.0	2023-09-29	Initial version

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Definitions

Whistleblower

A whistleblower is an individual who reports suspected or actual breaches against Whistleblowing, Fraud or Anti-Bribery & Corruption policies within the Company. Whistleblowers are protected from retaliation under applicable laws and Company policies, and their reports are treated confidentially.

Procedure for reporting wrongdoing

Reporting channels

Whistleblowers report information of wrongdoing to CtrlPrint. They are free to choose any of the following methods:

- Reporting to a manager, who will be responsible for escalating the report
- Sending an email to: report.violation@ctrlprint.net
- Sending a letter to the Board of Directors at the following address:

CtrlPrint

Att: Board of Directors

Box 24079

104 50 Stockholm

Sweden

Reports submitted by email or letter should be made in English or Swedish. All these channels are designed, set up and operated in a way that ensures the confidentiality of the Whistleblower, and to prevent non-

authorized staff members from having access to the reports submitted through these channels.

Report contents

Whistleblowers are asked to provide all the necessary information available regarding the wrongdoing.

Reporting to external authorities

CtrlPrint asks persons to report via the reporting channels that are available. However, CtrlPrint does not prohibit or prevent persons from reporting to external authorities, and shall not influence any decision to do so.

CtrlPrint shall always report to external authorities when that is required by law or necessary due to the seriousness of the wrongdoing that is reported.

Procedure for handling reports of wrongdoing

Persons designated to receive reports of wrongdoing

CtrlPrint designates a limited number of persons (recipients) that receive the initial reports from the Whistleblower. These persons can take full notice of the contents of the report.

At least two persons shall be designated as recipients, in order to satisfy the four-eyes principle. The persons assigned shall be experienced, have sufficient autonomy and be equipped to perform the tasks in this policy.

CtrlPrint will publish the functions of the recipients on the dedicated whistleblowing page on CtrlPrint.net and the Intranet. A Whistleblower that wants to report wrongdoing in which a recipient is involved, should report directly to a different manager instead.

Investigation

The recipients will register the report, make a preliminary evaluation and initiate the investigation process.

The recipients shall assign all necessary tasks to ensure that reports are investigated and followed-up on duly. Recipients can delegate the investigation of the report and the follow-up on the report (e.g. taking disciplinary action) to persons, including those in other departments, that can do so.

Anyone performing such a task is required to follow the rules of this policy. When a task is delegated, the confidentiality of the Whistleblower shall be maintained in accordance with this policy, and the recipients will make sure to avoid situations in which a conflict of interest could arise.

Anyone involved in the process that encounters a conflict of interest that affects them is required to step down from the process.

If appropriate, the recipients can escalate to the Board of Directors, if the circumstances of the case demand this, or if any of the recipients have stepped down from the process.

Follow-up

If an investigation confirms the wrongdoing, disciplinary action can be taken, up to and including dismissal for cause. In case the confirmed wrongdoing is a criminal offence, CtrlPrint may notify the relevant enforcement authorities.

The Whistleblower will be kept informed about the investigation. Depending on the circumstances, CtrlPrint may inform them of the outcome. This is not possible if the report was made anonymous.

Timeframe

Investigations will be carried out within a reasonable timeframe.

Escalation

If the whistleblower is unsatisfied with the initial response or investigation process, they can escalate their concerns. The whistleblower can approach a supervisor, the COO or a member of the CtrlPrint Leadership team.

Exceptional circumstances

If the reported wrongdoing concerns a member of the Leadership Team, the investigation shall be referred to the Audit Committee of the CtrlPrint Board of Directors, and the investigation shall be carried out under their supervision.

In exceptional circumstances, depending on factors such as:

- the scope and nature of the wrongdoing;
- involvement of the Leadership Team or a member of the Board of Directors in the wrongdoing; or
- the need to refer a case to enforcement authorities or the public,

the recipients can escalate to external legal counsel.

Resources

CtrlPrint ensures that sufficient resources are available to those involved so they can perform the tasks mentioned in this policy.

Governance

This section describes how this policy will be governed and maintained.

Responsibility for the Policy

This policy has the authority of the Board of Directors and the leadership team, and is governed by the Audit Committee of the Board.

Regular review

The policy shall be reviewed annually and updated if necessary. The policy and processes shall be subject to periodic internal audits as determined by CtrlPrint's Internal Document Control.

Transparency

The number of reports received, the number of investigations initiated, the results of investigations shall be reported (at least) annually to the CtrlPrint Board of Directors, or a designated committee of the Board, and the Leadership Team. The identity of Whistleblowers shall remain confidential in such reports.