

CtrlPrint Whistleblowing Policy

Summary

ENSURING ETHICAL BUSINESS CONDUCT AT THE HIGHEST STANDARDS

Everyone that works at or with CtrlPrint is the ears and eyes of the company, and often the first to know when there is any 'wrongdoing'. CtrlPrint is committed to conducting its business at the highest ethical levels and does not tolerate wrongdoing.

To be able to act, decision makers in the company first need to know of any wrongdoing. Therefore, we want to promote a culture in which employees feel confident to act and report when they see wrongdoing. CtrlPrint aims to achieve and uphold a corporate culture in which reporting wrongdoing is encouraged and appreciated.

This Whistleblowing Policy states the scope of the policy, the protection that is offered, which people are involved, and the procedures that apply. The Policy is mainly intended to formalize whistleblowing within CtrlPrint and to clearly and concisely set out what rules apply.

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Scope

This section describes what whistleblowing is and what kinds of wrongdoing are covered by this policy.

Whistleblowing

Whistleblowing is when someone notifies decision makers in the company of:

- evidence of any wrongdoing that has happened already; or
- a reasonable suspicion of potential wrongdoing that has not happened yet

via the reporting channels that are available at CtrlPrint. Whistleblowers can report wrongdoing at CtrlPrint and its Business Partners.

Wrongdoing

There are two categories of wrongdoing:

1. Unlawful activities
2. Activities in breach of CtrlPrint's policies

Unlawful activities

Unlawful activities are actions of a person or a group of persons that break laws or regulations, including not acting when the law requires action to be taken.

Activities in breach of CtrlPrint's policies

Activities in breach of CtrlPrint's are actions that break the rules set out by those policies, including not acting when the rules require action to be taken. Wrongdoing includes both actions in breach of the literal interpretation of the rules, as well as actions in breach of the spirit of the rules.

Breach of the spirit of the rules is any action, including not acting when required to, which does not appear to be unlawful or contrary to the policies in a technical sense, but which does defeat the objective or purpose pursued by the law or CtrlPrint policies.

Obstructing whistleblowing

Hindering or attempting to hinder persons to report wrongdoing, either in general or in a specific case, is a breach of the spirit of the CtrlPrint policies and is therefore an act of wrongdoing to which this policy applies.

Protection provided by the Whistleblowing Policy

This section describes which persons are protected by the whistleblowing policy, under which circumstances they are protected, and what that protection is.

Persons that are protected by the Whistleblowing Policy

Everybody who works at or for CtrlPrint or its Business Partners, is covered by the protection of this policy. That includes, for example:

- Employees of CtrlPrint

- Persons that are self-employed and are hired to provide services to CtrlPrint or its Business Partners
- Shareholders and persons belonging to the Executive Management and the Board of Directors of CtrlPrint, as well as volunteers and unpaid trainees
- Employees and persons working under the supervision and direction of Business Partners
- Prospective employees who are not yet in a working relationship, but who have received information of wrongdoing during the recruitment process or pre-contractual negotiations

Other stakeholders that do not work directly or indirectly for CtrlPrint, for example customers or persons that were previously in one of the positions mentioned above, can also use the channels to report wrongdoing. The protection offered by this whistleblower policy shall apply to the extent that CtrlPrint can reasonably provide that to these other stakeholders.

Good faith and bad faith reporting

Good faith reporting

Every person that reports wrongdoing in good faith receives the protection given by the

whistleblowing policy. Reporting in good faith means that:

- the persons that makes the report believes that the information they reported or disclosed points to wrongdoing; and
- that belief was reasonable for someone in their position based on the information available to them

If a report is made that is inaccurate, but the inaccuracy is based on an honest error, the reporter will still receive protection from the whistleblowing policy.

The protection also applies to persons that had reasonable grounds to believe that the information reported falls within the scope of the whistleblowing policy, in cases where it does not.

Bad faith reporting

No protection is offered to a whistleblower who reports in bad faith.

Reporting in bad faith means that the whistleblower has knowingly made a

false complaint. Making a report in bad faith may result in appropriate disciplinary action, up to and including dismissal for cause.

An investigation will have to determine whether a report was made in bad faith. A report will always be considered to be made in good faith, and the reporter will receive full protection, until an investigation determines otherwise.

Motive

The motive of a whistleblower is not relevant to the granting of protection under the whistleblowing policy and motive is not assessed to determine whether the report was made in good faith. If a report is made in good faith, the protection applies.

If a report is determined to have been made in bad faith, the motive of the whistleblower can play a role in determining the disciplinary action to be taken.

Protection of whistleblowers

CtrlPrint does not tolerate any retribution against whistleblowers for making a report in good faith. Those who report in good faith shall:

- remain free from retaliation (see Annex I)
- not be subject to unfair proceedings brought against them

Anyone who engages in retaliation may face disciplinary action, with penalties up to and including dismissal for cause.

Whistleblowers that have become subject of retaliation can report this via the whistleblowing channel.

Confidentiality and anonymity

Reporting wrongdoing can be done either:

- Anonymously, meaning the reporter does not disclose their identity in the report
- Confidentially, meaning the reporter discloses their identity which will remain confidential
- Openly, meaning the reporter discloses their identity which can be shared with anyone involved

To encourage whistleblowing, it is standard for us to treat the disclosed identity of a whistleblower as confidential. We prefer the reporter to

disclose their identity, so that we can follow-up and work with them to solve the wrongdoing.

Confidential reporting

Confidentiality means that the whistleblower's identity is known only to the persons that are designated by CtrlPrint to receive, investigate and act based on the report.

CtrlPrint takes technical and procedural measures to facilitate the confidentiality of the whistleblower through the reporting channels.

Anyone that deliberately reveals the confidential identity of a whistleblower to others are subject to disciplinary action up to and including dismissal for cause.

Confidentiality also applies to anyone mentioned in a report or cooperating with an investigation, for example a witness of wrongdoing or a person that is interviewed during an investigation.

Anonymous reporting

If a whistleblower does not reveal their identity, they remain anonymous. CtrlPrint allows for anonymous reporting and will not undertake efforts to uncover the identity of anonymous reporters.

Open reporting

With open reporting, the whistleblower reveals their identity and expressly chooses not to remain confidential. Open reporting usually gives CtrlPrint the best possibilities to investigate a report.

Protection of accused persons

Presumption of innocence

When a report indicates that a person has committed wrongdoing, that person is presumed to be innocent, and treated accordingly, until an investigation confirms the accusations.

Temporary preventative measures may only be taken if they are necessary given the circumstances, and will be lifted as soon as they are no longer required.

Right to be heard

Persons that are accused to have committed wrongdoing have the right to be heard during an investigation and give their account of the situation that was reported.

Confidentiality

CtrlPrint will treat the identity of the person(s) accused as confidential. Disclosing the identity shall only occur if and to the extent necessary to investigate the report or take action based on the report.

If there is a reasonable suspicion that a crime was committed, CtrlPrint can always disclose the identity of the person(s) that have committed the wrongdoing to the relevant authorities.

Anyone that deliberately reveals the confidential identity of a person that is implicated to others can be made subject to disciplinary action up to and including dismissal for cause.

Processing personal data and data protection

CtrlPrint processes personal data included in the report and recorded during the investigation of the report. CtrlPrint's Employee Privacy Notice applies to the processing of personal data under the Whistleblowing Policy.

Records relating to reports made under the Whistleblowing Policy are stored for 7 years from the receipt of the report.

CtrlPrint will not share personal data that was processed under the Whistleblowing Policy with third parties, with the exception of notifying (a suspicion of) a crime to the relevant enforcement authorities.

Procedures

This section describes the procedures that apply to the Whistleblowing Policy.

Reporting

Procedures for reporting and handling wrongdoings in connection to this policy will follow the [CtrlPrint Reporting Policy](#).

CtrlPrint customers and suppliers

If there is a need to reporting and handling wrongdoings under the Whistleblowing policy directly to any of CtrlPrint's customers or suppliers this needs to follow the processes of the individual companies. To find the company's whistleblowing/speak up policy please visit their website where this should be accessible, if you are having a hard time finding the policy of the specific company please use your preferred search engine to find the correct policy.

If internal reported wrongdoings under the Whistleblowing policy are deemed to have an impact on any of CtrlPrint's customers or suppliers this will be communicated at the earliest opportunity.

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.

Annex I - Retaliation

For the purpose of this policy, retaliation is considered to include:

1. suspension, lay-off, dismissal or equivalent measures;
2. demotion or withholding of promotion;
3. transfer of duties, change of location of place of work, reduction in wages, change in working hours;
4. withholding of training;
5. negative performance assessment or employment reference;
6. imposition or administering of any discipline, reprimand or other penalty, including a financial penalty;
7. coercion, intimidation, harassment or ostracism at the workplace;
8. discrimination, disadvantage or unfair treatment;
9. failure to convert a temporary employment contract into a permanent one;

10. failure to renew or early termination of the temporary employment contract;
11. damage, including to the person's reputation, or financial loss, including loss of business and loss of income
12. blacklisting on the basis of a sector or industry-wide informal or formal agreement, which entails that the person will not, in the future, find employment in the sector or industry;
13. early termination or cancellation of contract for goods or services;