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# WHISTLEBLOWING POLICY

## ENSURING ETHICAL BUSINESS CONDUCT AT THE HIGHEST STANDARDS

Everyone that works at or with Tele2 is the ears and eyes of the company, and often the first to know when there is any 'wrongdoing'. Tele2 is committed to conducting its business at the highest ethical levels and does not tolerate wrongdoing. Through the Code of Conduct and the Business Partner Code of Conduct (the Codes) we vow to take appropriate action when wrongdoing happens.

To be able to act, decisionmakers 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. Tele2 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 Tele2 and to clearly and concisely set out what rules apply.

The rules are explained further in a separate document: the "Whistleblowing Q&A", which is available on Tele2.com and the Tele2 intranet. The Q&A aims to give a better understanding of how whistleblowing works within Tele2, by giving explanations of the rules and examples on how they can be applied, and by providing guidance to whistleblowers on the process, so that they can report wrongdoing with confidence.



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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 Tele2. Whistleblowers can report wrongdoing at Tele2 and its Business Partners.

## Wrongdoing

There are two categories of wrongdoing:

- a) Unlawful activities
- b) Activities in breach of the Codes

### 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 the Codes

Activities in breach of the Codes are actions that break the rules set out by those Codes, 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 Codes in a technical sense, but which does defeat the objective or purpose pursued by the law or Codes.

## 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 Codes 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 Tele2 or its Business Partners, is covered by the protection of this policy. That includes, for example:

- Employees of Tele2;
- Persons that are self-employed and are hired to provide services to Tele2 or its Business Partners;
- Shareholders and persons belonging to the Executive Management and the Board of Directors of Tele2, 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 Tele2, 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 Tele2 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

Tele2 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; or
- 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 confidentially. 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 Tele2 to receive, investigate and act based on the report.

Tele2 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. Tele2 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 Tele2 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

Tele2 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, Tele2 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

Tele2 processes personal data included in the report and recorded during the investigation of the report. Tele2's Employee Privacy Policy applies to the processing of personal data under the Whistleblowing Policy. This policy can be accessed via Tele2's Intranet.

Records relating to reports made under the Whistleblowing Policy are stored for 5 years from the receipt of the report.

Tele2 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.

### Procedure for reporting wrongdoing

#### Reporting channels

Whistleblowers report information of wrongdoing to Tele2. 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@tele2.com](mailto:report.violation@tele2.com);
- Sending a letter to the Chairperson of the Audit Committee of the Board of Directors at the following address:

Tele2 Whistleblower  
att. General Counsel  
Torshamnsgatan 17  
SE-164 40 Kista  
Sweden

- Make a call to +46 701 620 062;
- Requesting a meeting directly with the person designated to receive reports.

Reports submitted by email or letter can be made in English or in the language of the person reporting.

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. See the attached Q&A for examples.

### Reporting to external authorities

Tele2 asks persons to report via the reporting channels that are available. However, Tele2 does not prohibit or prevent persons to report to external authorities, and shall not influence any decision to do so.

Tele2 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

Tele2 designates a limited number of persons (recipients) that receive the initial reports from whistleblowers. 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.

Tele2 will publish the functions of the recipients on the dedicated whistleblowing page on Tele2.com and the intranet. A whistleblower that wants to report wrongdoing in which a recipient is involved, should escalate this directly to the Tele2 General Counsel.

### 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 following 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 General Counsel, 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, Tele2 may notify the relevant enforcement authorities.

The whistleblower will be kept informed about the investigation. Depending on the circumstances, Tele2 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.

## Exceptional circumstances

If the reported wrongdoing concerns a member of the Leadership Team, the investigation shall be referred to the Audit Committee of the Tele2 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. If appropriate, they can, but are not required to, involve the General Counsel in this decision.

## Resources

Tele2 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 Tele2's Internal Control department.

## Transparency

The number of reports received, the number of investigations initiated, the results of investigations shall be reported (at least) annually to the Tele2 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:

- a) suspension, lay-off, dismissal or equivalent measures;
- b) demotion or withholding of promotion;
- c) transfer of duties, change of location of place of work, reduction in wages, change in working hours;
- d) withholding of training;
- e) negative performance assessment or employment reference;
- f) imposition or administering of any discipline, reprimand or other penalty, including a financial penalty;
- g) coercion, intimidation, harassment or ostracism at the workplace;
- h) discrimination, disadvantage or unfair treatment;
- i) failure to convert a temporary employment contract into a permanent one;
- j) failure to renew or early termination of the temporary employment contract;
- k) damage, including to the person's reputation, or financial loss, including loss of business and loss of income
- l) 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;
- m) early termination or cancellation of contract for goods or services;