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WHISTLEBLOWER POLICY

1 Purpose and background

The basic approach for the Momentum Group ("the Group") is that the business is to be conducted responsibly and with integrity and transparency. Accordingly, the Group has zero tolerance of irregularities and must take appropriate action to prevent, uncover and act in the event of irregularities. To ensure this, knowledge of any irregularities is of the utmost importance. The Group thus supports a culture in which employees feel confident and are encouraged to act on and report any irregularities related the Group's operations.

This Whistleblower Policy aims to ensure that there is a distinct reporting structure for everyone who works for the Group and that there is protection for the persons who report potential incorrect behaviour and irregularities, so-called whistleblowers.

In summary, the intention of this Whistleblower Policy is to:

- protect whistleblowers within the Group from reprisals;
- protect the reasonable interests of the accused;
- establish requirements to protect confidentiality and anonymity, including ensuring compliance with personal data legislation;
- establish processes for reporting and for the management of reports; and
- establish distribution of responsibility.

This Whistleblower Policy applies to all of the Group's employees and consultants engaged by the Group. Compliance with the Whistleblower Policy is an individual responsibility and a responsibility for the Group.

2 Roles and responsibility

ROLE	RESPONSIBILITY
Parent Company Board of Directors	<ul style="list-style-type: none"> • General responsibility for the Group's Whistleblower Policy.
Parent Company President	<ul style="list-style-type: none"> • Operational responsibility for this Whistleblower Policy and its implementation in the operation. • Responsibility for choice and monitoring of the Group's system support for whistleblower (currently using WhistleB).
Parent Company General Counsel and Head of Investor Relations	<ul style="list-style-type: none"> • Overall responsible for auditing and management of offences reported using the Group's whistleblower service.
Executives and managers at all levels in the Group	<ul style="list-style-type: none"> • Responsible for managing reported irregularities within their respective areas of responsibility and for informing the Parent Company CFO and ensure that reporting of confirmed cases has been made in the Group's Whistleblower Service.

Employees within the Group	<ul style="list-style-type: none"> Each employee (employees and consultants) has a responsibility to comply with this policy.
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3 Activities to be reported

All irregularities that affect the Group and its operations and that are discovered by employees, consultants or other stakeholders (customers, suppliers, etc.) should be reported. The term "irregularities" pertains to such unlawful or dishonest activities, such as, but not restricted to, breaches of legislation, human rights violations, fraud, discrimination, harassment, Labour law violations, breaches of the Group's policies or guidelines, accounting or bookkeeping irregularities, corruption/bribery, threat to the life and health of physical persons, infringement of personal integrity, Unethical business practices, environmental crimes, environmental damage and other irregularities that impact the Group's significant interests. However, a whistleblower must always use common sense to avoid groundless accusations.

4 How irregularities are to be reported

It is important for the Group that all employees, representatives and other persons acting on behalf of the Group and other stakeholders (customers, suppliers, etc.) contribute to offences being disclosed by reporting them. If possible, suspected/confirmed irregularities should be reported to the immediate manager and/or the president of the specific Group company. If this is not possible/preferable, reporting should be made to a representative of Group management or the Group's Board of Directors.

The reporting of irregularities can also be conducted anonymously using the Group's whistleblower service, which all employees, partners, customers, suppliers and other stakeholders can access via the Group's intranet as well as an external website. To ensure the whistleblower's anonymity, the service is managed by an external party, WhistleB, Whistleblowing Centre (<https://whistleb.com>). The communication channel is encrypted and password-protected.

All confirmed whistleblower cases must be reported in the Group's whistleblower service (<https://whistleb.com>). That is, the cases that have been reported to the manager of Group companies or the Group's management or board of directors must be anonymised by the person who received the report and entered the Whistleblower service.

5 How information about irregularities will be handled

All reports about irregularities are handled confidentially. For reporting in Sweden, only the personal data of key individuals or persons discharging managerial responsibility are processed, in accordance with the guidelines of the Swedish Authority for Privacy Protection (IMY). For other individuals affected, reporting of suspected irregularities should be made in person or by telephone, since no personal data relating to these persons may be stored digitally.

After an initial assessment of whether the submitted report pertains to "irregularities" in accordance with the definition in section 3 above, a thorough and balanced investigation of the whistleblower's information is carried out by the Group or, if necessary, by an external party. The investigation will be objective and evidence-based, and will result in a report that focuses on identifying and correcting any problems and, if necessary, preventing a recurrence of the problem at hand.

Employees within the Group who are responsible for, or contribute to, irregularities, could be subject to disciplinary action depending on the facts and circumstances in the case at hand. This policy does not regulate any other sanctions that could be applied in accordance with applicable legislation.

If the person who is suspected of having committed irregularities is not a key individual or a person discharging managerial responsibility in the Group, the investigation of the whistleblower's report will be conducted manually and all communication will be conducted by telephone or by letter.

6 Whistleblower protection

Protection for whistleblowers is divided into two key areas – anonymity and protection from reprisals.

As far as possible, *anonymity for whistleblowers* will be maintained. However, their identity may need to be revealed in order to conduct a thorough investigation, to comply with applicable legislation or to accommodate accused persons in terms of their right of defence. However, reporting using the Group's whistleblower service is always done anonymously unless the whistleblower themselves decides to state their name.

The Group will not undertake *reprisals against whistleblowers*. This protection includes, but is not limited to, protection from reprisals in the form of unfavourable employment-related measures, such as dismissal, reduced remuneration, poorer work assignments or threats of physical injury. Any whistleblower who believes that he/she has been subjected to reprisals must immediately contact the HR function at their Group company. A whistleblower's right to protection against reprisals does not include immunity from reprisals for irregularities for which the employee themselves is responsible.

7 Personal data

All personal data will be processed in accordance with the EU General Data Protection Regulation (GDPR) and supplementary data protection legislation as well as the Group's Internal Personal Data Policy.

8 This policy

This Whistleblower Policy is normally adopted once annually by the Board of Directors of the Parent Company. The date of issue and version number of the policy are on the first page of the document. The most recently updated version/edition of the policy should always be available on the Group's intranet. All Group employees are responsible for being up-to-date on the latest revised version of the policy.