



Whistleblowing policy for GARO Group



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Background

The GARO Group has established policies, codes of conduct and guidelines for how GARO will act as a responsible company, owner and employer, and is expected to comply with applicable legislation. By encouraging and for an open and responsible corporate culture, GARO is convinced that situations of misunderstandings and serious events can be prevented. GARO expects employees to report violations of laws and company policy documents. Therefore, GARO has decided to implement a "Whistleblowing" system.

Purpose

The purpose of this policy is to provide GARO employees with a framework for reporting miss conditions and serious events relating to the company without fear of negative consequences. All employees should be confident that notifications made under this "Whistleblowing policy" will be taken seriously and that they are handled professionally and confidentially.

Responsibility

The company's managers are responsible for ensuring that employees in the GARO Group are familiar with this "Whistleblowing policy", but it is at the same time the responsibility of each employee to follow it.

Owner of this policy is: Quality and sustainability manager.

Scope

The following stakeholders / partners are covered by this policy:

- Board of members
- Permanent staff
- Hired staff including contractors
- Consultants working for GARO
- Customers
- Suppliers and its subcontractors

Communication

This policy will be introduced, distributed and made available to all interested parties. To GARO employees, this policy is available on the company's Intranet. To others, it will be communicated via the group companies' websites or, for example, as an attachment to the ordinary supplier's agreement alternative.

Whistleblowing policy

General

GARO is looking to maintain an open business climate, high ethics and to always spot any possibility for improvements. Our most important sources for understanding eventual flaws are none other than our co-workers, customers and distributors/suppliers.

The person who suspects an irregularity that goes against the values of GARO, its business-ethical policy or the law should and will have the possibility to speak up without fearing repercussions. One will be able to choose to give a statement anonymously. To protect the provider of the information,

we refer to the Whistleblowing policy of GARO and its associated reporting function. The policy has been approved by the board and management of GARO.

Who and what can be notified via whistleblowing?

The Authority for Data Protection and GDPR regulates who may be notified, as well as what kind of information can be managed through a whistleblow system. Sometimes data provided through the system may contain sensitive personal data, for example, when someone is named for a suspected crime. Personal data may therefore only be saved when there are very strong reasons.

Through this system, you can only report serious cases of maladministration involving GARO Group employees or other stakeholders/partners that have connection to it example:

- Board of members
- Permanent staff
- Hired staff including contractors
- Consultants working for GARO
- Customers
- Suppliers and its subcontractors

Only information that is substantively justified is treated, that is, for the purpose of investigating whether the person in question has been involved in serious irregularities. Such serious irregularities include:

- Financial crime such as bribery, theft, fraud and counterfeiting, bookkeeping and other breaches of accounting and tax legislation,
- A conflict of interest between an employee and GARO, or
- Discrimination and harassment and
- Other serious irregularities affecting the company's vital interests or the lives and health of individuals, such as serious environmental crime, theft, bullying, sexual harassment, major job security shortages

The above crimes are only examples. If you are unsure whether to report a problem, we recommend that you report it. If your notification can not be handled in the system, you will - if you have chosen to provide your contact information - get information about this and advice on where to turn.

Who can report?

The reporting routine can be used by all employees (regardless of employment) in GARO's entire companies. Customers and suppliers can also use the system.

How to make a report?

Option 1: Report to an executive within GARO, either the organization or the management.

Option 2: Report anonymously through the report tool "Whistleblowing". For further information see below.

You can file your report through the following channels:

- Webpage: wb.2secure.se where you use the company code: **ucn265** to gain access to our Whistleblowing page.
- E-mail: wb@2secure.se

- Postal address: 2Secure, Box 34037, SE100 26 Stockholm
- Phone number: (+46) 0771 - 77 99 77. Our external and independent party for our Whistleblowing cases is available from 08.00 to 16.30 during working days.

Reporting tool

To ensure your anonymity, a reporting tool is provided by an external and independent actor. The reporting channel is encrypted and password protected. You never need to enter your identity if you do not want to.

- You do not need proof of your suspicion, but no accusation may be made with malicious intent or knowing that the accusation is false.
- It is important that you describe all the facts in the case, including the circumstances that you think are less important.

Who receives the notification?

We are cooperating with 2Secure, an external and independent party, to increase the credibility of our service and the safety for anyone who wants to inform about irregularities. 2Secure has a solid background of investigations and a global capacity of so needed. As a security company they have a long experience with this type of cases and are working according well measured processes to receive, filter, examine and investigate sensitive information.

They are working in joint consultation with the ethical committee of GARO, also known as the Whistleblower Committee which are comprised of at least three people elected by GARO.

What is a good "Whistle"

Before you decide to report an abuse, you should be aware that measures that affect others may be taken.

Information must be reported with both good faith and intentions. If a report, after investigating the information, proves to be false, but is made with a good faith and a good intention, it is a valid report. Note that foul play of misleading information, or information left with a primary intention of harming or defaming others will not be tolerated.

The faster the irregularities are made detected the faster an investigation can be made, measures can be taken, and greater harm can be avoided.

The reported information must be as correct and detailed as possible, therefore it is important to be as descriptive as possible. When you make your report, we request you address the following issues:

- Involvement, who is involved? Can you specify the name, title and position of the person(s) the case concerns?
- When?
- Where?
- Was it a one-off situation or is it an issue in progress or a revolving problem?
- Evidence, is there any evidence such as documentation or photographs?
- Other relevant information.
- Contact information

Information that you leave will be handled with the total confidentiality. We appreciate if you specify your name and your contact details to aid the progress of the case. By specifying these, our external investigators can reach you if they need to ask additional or complementary questions.

If you do decide to specify your name, the case will still be dealt with in total secrecy and anonymity within GARO.

Feedback

You will be able to log in using your personal login and password to view any eventual questions or comments from the investigators who received your report. You can follow your case on **wb.2secure.se** if you saved the code you are given when you complete your whistle.

Guaranteed privacy and anonymity

When you are reporting a case, you are free to choose if you want to specify your contact details or if you want to stay anonymous. Regardless of your choice all reports are taken seriously and are investigated. We ask of contact information because it might help the investigation for our external investigators, if we can contact you for complementary data/information. Nonetheless, to specify such information is always completely voluntary.

Our system does not use cookies nor is any IP addresses registered, but if you are using a computer that is connected to GARO, your activity might be revealed in the internet log after you have visited the page where you file the report. If you wish to avoid revealing information, we encourage you to use a computer that is not connected to the internal network of GARO.

All data communication and, storage of personal data is encrypted to make sure that they aren't corrupted or revealed to unauthorized persons.

Misuse

Abuse of this policy, such as groundless accusations or to those who use the unauthorized process may be subject to disciplinary action.

Therefore, GARO works with a third-party player

By letting an external party manage the reports the credibility of our service and your safety is increased, therefore, we are cooperating with 2Secure. They will provide both the reporting system and at the same time being an unbiased and professional recipient that is accustomed to handling sensitive information.

About our partner for Whistleblowing

2Secure is a security company with a considerable amount of experience working with these kinds of issues. They have an established capability to carry out qualified investigations. 2Secure are used to manage and evaluate sensitive cases. As an external and independent party, they are to examine and filter all incoming cases and try them with the applicable laws and regulations. 2Secure has a global capacity and operate with international players if needed.

Not covered by this policy

The policy does not cover affairs such as complaints, dissatisfaction with pay, ineffective systems, or lack of feedback regarding performance of duties and no connection to maladministration and

serious incidents against current legislation and company policy documents. This kind of questions should instead be handled by the immediate boss or HR Manager.

If you have been involved in irregularities, you are not protected from disciplinary or legal action as a result of making a notification.