



Whistleblower Policy

Version	2.1
Published	2022-11-01
Confidentiality Level	Internal use
Owner	Maria Wester (CFO), Elvira Croner (Legal Counsel)
Approved by	Management team and the Board

Intro

Lime has the ambition to be as transparent, honest and responsible as possible. Therefore, we expect that employees and partners who have serious concerns about any part of our company or operations make their voices heard and report this.

Employees are often the first ones to discover suspect irregularities and improper conduct within a business. As stated in our Code of Conduct, employees shall report their suspicions of irregularities or misconduct to the relevant manager. If the employee has any hesitation about this or fears that there will be retaliation because of reporting, the whistleblower system is an alternative way to handle these serious issues.

The purpose of the whistleblower system is to guarantee employees an alternative way to handle and address suspect irregularities and improper conduct without the risk of harassments or other retaliation. The purpose is also to make sure that any reported suspicions of irregularities or misconduct are handled in a professional and serious manner and in accordance with applicable laws.

If you become aware of or suspect irregularities and improper conduct, Lime urges you to report it. Lime will ensure that received reports and suspicions of irregularities are treated correctly and discreetly and in accordance with applicable laws.

What does the Whistleblower Policy apply to?

The policy covers serious irregularities in a work-related context that could have a detrimental effect on our business, employees, customers and the public and which, due to the nature of the irregularity, cannot be reported in the usual way, this includes:

- Any illegal activities.
- Financial fraud (such as incorrect accounting, infringement of internal control procedures, misappropriation of assets or other types of fraud).
- Bribery and corruption (such as conflicts of interest, bribes, sponsorships and donations, gifts).
- Violation of competition law (such as price fixing, exchange of price sensitive information, collusion on tender with competitors).
- Serious threats to the environment, health and safety.
- Threats to public health.
- Consumer protection.
- Protection of privacy and personal data and security of network and information systems.
- Discriminatory work routines and sexual harassment.
- Crimes against human rights.

Hereinafter referred to as "**Irregularities**".

The policy also applies to reporting of information about Irregularities in a work-related context where there is a public interest that the information is made known. Irregularities regarding the Reporting Person's (as defined below) own working or employment conditions are generally not considered to be of public interest unless it regards acts or omissions that are unacceptable from a broader societal view.

Who is protected by the Whistleblower Policy?

This policy applies to people that in a work-based relationship has obtained or acquired information about Irregularities, including where applicable, information that has been acquired during the recruitment process or other pre-contractual negotiations, and belongs to any of the following categories:

- all Lime employees, including any volunteers, interns, self-employed workers or other people that otherwise work under the supervision and direction of Lime,
- people that are part of Lime's management, board of directors or supervisory institution,
- shareholders that are active within Lime's organization,
- people applying for a job at Lime, and
- people that have belonged to any of the above mentioned groups and have obtained or acquired the information during their time at Lime.

Hereinafter referred to as a "**Reporting Person**".

Any Reporting Person who reports an Irregularity under this policy will be protected (see "Protection measures" below) if the Reporting Person:

- had reasonable grounds to believe that the reported information was true at the time of reporting, and
- reported internally, externally or made a public disclosure (see "Where do you report" below).

Lime will take measures to minimize any difficulties that may arise as a result of the Reporting Person having reported a suspicion of Irregularities. If it's required to testify in court, Lime will ensure that the Reporting Person receives legal advice and support. Lime will not tolerate any form of sanction, disadvantage or discrimination of any Reporting Person that has reported an Irregularity.

Protection measures

If you report an Irregularity in accordance with this policy, you are discharged from certain liability (where applicable) and granted protection against harassments or any other reprisals such as suspension, demotion or withholding of promotion, transfer of duties, discrimination, failure to renew or early termination of a temporary employment contract and negative performance assessment or employment reference (hereinafter referred to as "**Retaliation**").

These protection measures apply to reporting of Irregularities that have emerged or that most likely will emerge at Lime or at another enterprise that you have been in contact with through your work.

Discharge from liability

- If you are subject to a confidentiality obligation and at the time of reporting had reasonable grounds to believe that the reporting was necessary in order to disclose the reported Irregularity, you shall not be held responsible for breach of such confidentiality obligation. This does not grant you the right to disclose documents.

- If you have breached obligations regarding the acquisition of information, you shall not be held responsible for such breach if you at the time of the collection had reasonable grounds to believe that the acquisition of information was necessary to reveal an Irregularity.
- This discharge from liability does not apply if the acquisition of or access to the information regarding an Irregularity in itself constitutes a self-standing criminal offense or if the disclosure is otherwise unlawful.

Protection from Retaliation

- Lime shall not because of a reporting of an Irregularity make any Retaliation against you, someone that assists you in the reporting, such as a safety representative, someone at Lime that is connected to you, such as a relative or a colleague, or a legal person that you own, work for or are otherwise connected to.
- Lime shall not hinder or try to hinder consultation with an employee organization for consultation regarding reporting. Further, Lime shall not make any Retaliation on the basis that someone has turned to his/her employee organization for such consultation.
- This protection from Retaliation does not apply if the acquisition of information regarding an Irregularity or the reporting in itself constitutes a self-standing criminal offense.

Where do you report?

If you have a complaint or a concern about irregularities of our business and company you should, as stated in our Code of Conduct, notify the relevant manager, preferably your closest manager or the person in charge of the relevant department. Depending on the nature of the irregularities and improper conduct and on the person suspected, the manager will decide whether the issue should be passed on to the Compliance Management Team (CMT). As always, you're welcome to raise any (and especially this kind of) questions directly with anyone in the Management Team.

The CMT consists of our CEO, CFO and Head of People & Culture.

An alternative, and as a complement to the usual reporting channels and procedures for handling suspicion of improper conduct, you can report by using the Whistleblower system. The Whistleblower system consists of three alternate reporting options: i) internal reporting via Lime's internal channel, ii) external reporting to the relevant state authority or, where applicable, to an EU institution, body or agency, or iii) public disclosure.

Internal reporting

Lime is by law required to have an internal reporting channel and processes for reporting and follow-up. At Lime, whistleblowing is handled by the Whistleblowing Task Force, which consists of our Legal Counsel and Coworker People and Culture (more information can be found on Lime Prime). All members of the Whistleblowing Task Force are independent and autonomous which for example means that you can feel safe to report without the

Management Team having to find out. If you want to report an Irregularity using Lime's internal reporting channel you have two alternatives:

- **Alternative 1.** Sending an email to whistleblower@lime.tech

If you wish to send an anonymous email you can find more information about how to do that here: <https://www.wikihow.com/Send-An-Anonymous-Email>.

- **Alternative 2.** Oral reporting to a member of the Whistleblowing Task Force. Either digitally or at a physical meeting (which shall be held within reasonable time from the meeting request).

What happens if something is reported?

First and foremost, Lime understands that reporting of an Irregularity can be intimidating and uncomfortable. Therefore, we think it is important to inform you about our confidentiality obligation and that you can choose to be anonymous when reporting (in writing).

When processing a report of Irregularities in accordance with this policy, Lime is subject to a confidentiality obligation. This means that the person that processes a report may not unauthorizedly disclose information that can reveal your identity or the identity of any other person that is somehow involved in the report. Lime's internal reporting channel is operated in a secure manner that ensures the confidentiality of your identity and any third party mentioned in the report, and prevents access of non-authorized staff members.

If you choose to report orally, naturally you cannot be anonymous.

If you choose to **report in writing**, your report will be processed as follows.

- **Confirmation of receipt.** You will receive a confirmation of receipt within seven days from the Whistleblowing Task Force's receipt of the report unless i) you have requested not to receive a confirmation of receipt, or ii) the Whistleblowing Task Force has reason to believe that a confirmation of receipt would reveal your identity.
- **Follow-up.** When the Whistleblowing Task Force has received a report, the person processing the report will follow-up the report. This means that the Whistleblowing Task Force will take measures to assess the accuracy of the allegations made in the report and, where relevant, address the Irregularity reported, including through actions such as an internal enquiry, an investigation, prosecution, reporting to the police or other authority, engaging external investigators or auditors, an action for recovery of funds, or the closure of the procedure. Within three months from the confirmation of receipt, you will receive information about measures that have been taken in response to the report, including the reasons behind these measures. If no confirmation of receipt has been issued – and this is not because of you – you will receive this information within three months from seven days from the Whistleblowing Task Force's receipt of the report.
- **Information that may identify you.** Where applicable, the Whistleblowing Task Force may inform you that information that may identify you will be disclosed provided that this will not defeat the purpose of the appropriate follow-up measures in response to the report.

If you choose to **report orally**, your report will be processed in accordance with the steps described above, apart from the confirmation of receipt. We are obligated by law to document an oral report either by a recording (providing that you consent to it) or by keeping minutes of the meeting. If we document the report by keeping minutes of the

meeting you will be granted the opportunity to control, correct and approve the minutes by signing the protocol.

We will keep the written reports and documentation of oral reports as long as it is necessary, but no longer than two years after the report has been finalized.

External reporting

If you do not want to report an Irregularity using Lime's internal reporting channel described above, you can report externally to the following Swedish authorities:

- [County Administrative Boards](#) (Sw. *Länsstyrelserna*)
- [Environmental Protection Agency](#) (Sw. *Naturvårdsverket*)
- [Government Offices](#) (Sw. *Regeringskansliet*)
- [Health and Social Care Inspectorate](#) (Sw. *Inspektionen för vård och omsorg*)
- [Inspectorate of Strategic Products](#) (Sw. *Inspektionen för strategiska produkter*)
- [Medical Products Agency](#) (Sw. *Läkemedelsverket*)
- [National Board of Housing, Building and Planning](#) (Sw. *Boverket*)
- [National Food Agency](#) (Sw. *Livsmedelsverket*)
- [Public Health Agency of Sweden](#) (Sw. *Folkhälsomyndigheten*)
- [Safe and interference-free electricity](#) (Sw. *Elsäkerhetsverket*)
- [Swedac, Sweden's national accreditation body](#) (Sw. *Styrelsen för ackreditering och teknisk kontroll*)
- [Swedish Agency for Marine and Water Management](#) (Sw. *Havs- och vattenmyndigheten*)
- [Swedish Authority for Privacy Protection](#) (Sw. *Integritetsskyddsmyndigheten*)
- [Swedish Board of Agriculture](#) (Sw. *Statens jordbruksverk*)
- [Swedish Chemicals Agency](#) (Sw. *Kemikalieinspektionen*)
- [Swedish Civil Contingencies Agency](#) (Sw. *Myndigheten för samhällsskydd och beredskap*)
- [Swedish Competition Authority](#) (Sw. *Konkurrensverket*)
- [Swedish Consumer Agency](#) (Sw. *Konsumentverket*)
- [Swedish Economic Crime Authority](#) (Sw. *Ekobrottsmyndigheten*)
- [Swedish Energy Agency](#) (Sw. *Statens energimyndighet*)
- [Swedish Estate Agents Inspectorate](#) (Sw. *Fastighetsmäklarinspektionen*)
- [Swedish Financial Supervisory Authority](#) (Sw. *Finansinspektionen*)
- [Swedish Forest Agency](#) (Sw. *Skogsstyrelsen*)
- [Swedish Gambling Authority](#) (Sw. *Spelinspektionen*)
- [Swedish Inspectorate of Auditors](#) (Sw. *Revisorsinspektionen*)
- [Swedish Post and Telecom Authority](#) (Sw. *Post- och telestyrelsen*)
- [Swedish Radiation Safety Authority](#) (Sw. *Strålsäkerhetsmyndigheten*)

- [Swedish Tax Agency](#) (Sw. Skatteverket)
- [Swedish Transport Agency](#) (Sw. Transportstyrelsen)
- [Swedish Work Environment Authority](#) (Sw. Arbetsmiljöverket)

Which authority you shall report to depends on the nature of the Irregularity that you are reporting. For example, the Swedish Competition Authority is responsible for reports regarding public procurement and anti-competitive cooperation. For more information about the authorities' respective areas of responsibility, see the appendix to regulation no. SFS 2021:949 regarding protection for persons that report irregularities, available [here](#) or follow the hyper link for the relevant authority for more information. If you don't think that the Irregularity that you are reporting fits into any of the authorities' areas of responsibility, you can always report to the Swedish Work Environment Authority.

The relevant authority shall accept, follow-up and submit feedback on reports.

The Swedish Work Environment Authority has been appointed regulatory authority for companies' compliance with the whistleblowing law.

When applicable, you can also report to an EU institution, body or agency that have established external reporting channels.

Please note that the same protection measures applies when you report externally as when you report internally.

Public disclosure

Under these certain circumstances stipulated below, you have the right to publicly disclose information about the Irregularities and still be covered by the protective measures stated above.

- **Previous external reporting that has not met the requirements.** If you have reported externally and the recipient of the report i) has not taken appropriate measures in response to the report, or ii) has not given reasonable feedback about follow-up measures within three months from the receipt of the report or, if there are special reasons, within six months and you have been informed about why the time limit has been prolonged.
- **Imminent or manifest danger to life, health etc.** If you have reasonable grounds to believe that the Irregularity constitutes an imminent or manifest danger to life, health, the environment or for any other reason has a justified reason to make the information public.
- **Risk of Retaliation or ineffective handling.** If you have reasonable grounds to believe that an external reporting would entail a risk of Retaliation or lead to that the Irregularity likely would not be remedied in an effective way.

Freedom to communicate and acquire information

Lime is required by law to inform you about your right to disclose information to a journalist or an editor for publishing without risking sanctions as stated in the Freedom of Press Act (known as the freedom to communicate and acquire information, Sw. *meddelarfrihet och anskaaffarfrihet*). You have the right to be anonymous when you disclose information.

Note that the freedom to communicate and acquire information is not unconditional. Because Lime is a private company, Lime is allowed to investigate who has disclosed the

information to the media. Please note that as an employee, you have an obligation of loyalty towards Lime which may affect your right to communicate and acquire information.

False and malicious charges

Lime aims to maintain the greatest possible honesty and reliability in our business operations. It is important that the person considering a report has reasonable grounds to believe that the suspect Irregularities are legitimate. Accusations by a Reporting Person with malicious intent or deliberately making false accusations will be considered as a serious disciplinary offense. A Reporting Person making false and malicious charges are not subject to the protection measures described above.

Reports to the Board

Lime takes any reports of Irregularities seriously and it is important that the Board is kept informed. The Whistleblowing taskforce will therefore annually report to the Board. The report will contain information about the number of reports that has been filed during the past year, if the reports are well-founded, what type of complaints that are reported most often, in which phase the follow-up is in and the results of the reports and follow-up. The Whistleblowing Task Force will not disclose information that can reveal your identity or the identity of any other person that somehow is involved in the report.

Processing of personal data

When processing a report, Lime may process your personal data.

Purpose: Lime only process your personal data if it is necessary in order to follow-up a report or to complete a disclosure of information that is i) necessary in order to take appropriate measures in response to what has been disclosed, ii) necessary in order to use reports as evidence in legal proceedings, or iii) disclosed in accordance with laws.

Processing: Collection and storage of personal data in our business systems and back-up systems, communication with you.

Categories of personal data: Name and contact details (phone number and e-mail address), information regarding the reported Irregularities.

Legal basis: Necessary for compliance with a legal obligation. Lime is obligated by law to enable Reporting Persons to report Irregularities, to maintain an internal reporting channel and to follow-up reports.

Storage period: We will not store your data longer than is necessary in order for us to process the report. Your personal data will not be stored for more than two years after the report has been finalized.

Only members of the Whistleblower Task Force will have access to your personal data that are being processed in a report. Further, the access to your personal data shall be limited to what each member need in order to fulfil his or her assignments.