Whistleblower Policy

St1 Biokraft AB ("St1 Biokraft") is a biogas growth company operating in the Nordics. The company's business activities cover the whole biogas value chain, from feedstock sourcing to distribution and end user sales. This Whistleblower Policy (the "Policy") refers to all operations within St1 Biokraft and in all jurisdictions where St1 Biokraft operates.

Purpose and Commitment

At St1 Biokraft, we are committed to fostering a safe, secure, fair and inclusive working environment with our main focus on Safety first, last, always, and center.

St1 Biokraft works actively to create a safe and secure environment for everyone who comes in contact with us, whether you are an employee, job candidate, consultant or supplier. The earlier malpractices or irregularities are discovered, the better the possibilities to prevent risks and limit the damage.

We are committed to maintaining a culture where integrity, openness, and accountability are embedded in our operations. This includes not only protecting those who raise concerns but also learning from issues to build a stronger and safer organisation.

Our Safety First principle guides every aspect of how we operate. We also uphold our four Cornerstones:

- Be Collaborative. We listen, share concerns constructively, and work together to prevent harm.
- Be Open. We encourage honest dialogue and value transparency.
- Be the Expert. We handle every report with professionalism and care.
- Be Commercial. We recognise that trust and responsible behaviour are essential to long-term business success.

Encouraging transparency and speaking up is a core part of how we live our values and Cornerstones and is and vital to building a strong culture of integrity and trust.

Whistleblowing plays a critical role in risk prevention, ethical governance and our compliance with international standards, including the EU Whistleblower Protection Directive (2019/1937) and applicable laws in the jurisdictions where we operate. We are also committed to the principles of the related European Sustainability Reporting Standards (ESRS).

This Policy outlines our commitment to ensuring that anyone who becomes aware of potential wrongdoing can report it safely and confidentially, without fear of retaliation, and with confidence that the matter will be taken seriously.

This policy provides you with information on who can be a whistleblower, what you can report, how to report it, what happens when you report a breach or misconduct, and your rights as a whistleblower.

Who Can Report?

You can make a report under this Policy if you are, or have previously been:

- An employee
- A job applicant
- An intern, trainee or volunteer
- A contractor, consultant, advisor or St1 Biokraft affiliated self-employed individual
- A supplier, vendor or subcontractor
- A shareholder or board member

Any individual acting under the supervision of a partner organisation.

What Can Be Reported?

You are encouraged to report if you have reason to believe that there has been, or will be, any serious misconduct that is in the public interest or represents a breach of law, ethical principles, internal policies (including our Code of Conduct), or poses a serious risk to people, the environment or St1 Biokraft.

Examples include:

- Financial misconduct, such as fraud, tax evasion or accounting violations
- Corruption or bribery
- Human rights abuses or modern slavery in our supply chain
- Harassment, discrimination or bullying
- Workplace health and safety violations
- GDPR or other data protection breaches
- Violations of environmental laws or climate-related obligations
- Conflict of interest or abuse of authority

Please note: You should not report issues related to your own employment, such as being unhappy with your salary development or being too busy at work. Such issues should instead be taken up with the manager in charge. The matter you are reporting on must be within the scope of our activities, which means that events of a purely private nature or occurring within another organization should not be reported to us.

How to Report

You can raise a concern in two ways: internally within St1 Biokraft, or externally to an authority.

Internal Reporting

Step 1. Start with your manager. Normally, you should first report to your line manager. They can take the case forward.

Step 2. If your manager is involved, or you are not comfortable, you may instead report to HR, Head of the relevant function or the Head of Legal.

Step 3. If the issue concerns senior management, you may report directly to the CEO, another member of the Management Team, or a board member (especially if the concern involves leadership).

You can submit report:

- Employees: log in and go to Whistleblower | St1 Biokraft.
- Non-employees (or without a profile): use the external link on our website Whistleblower | St1 Biokraft.
- In writing: email or sealed envelope marked “Confidential.”
- In person: request a private meeting.

Tips for your report:

- Give details (who, what, when, where).
- Attach documents or photos if possible.
- You may report anonymously. Investigations may be harder, but anonymous reports are always better than silence.

External Reporting

If you prefer, you can also report directly to a competent authority, for example:

- Data Protection Authority
- Financial Supervisory Authority
- Work Environment Authority

This may be appropriate if the matter falls under their responsibility. External reporting is protected under the EU Whistleblower Directive.

What Happens after You Report

We handle reports depending on the way how they have been submitted.

Reports via the Whistleblower Channel (online, email, written, or anonymous):

- You will receive an acknowledgement of receipt within seven days if you left contact details or did not decline further communication.
- You will receive feedback within three months on actions taken or planned.
- Investigations will follow principles of fairness, impartiality and confidentiality.

Reports made directly to your manager, HR, Head of Legal, or other internal contact:

- These will also be treated seriously and handled with care.
- While the same legal deadlines (7 days and 3 months) may not formally apply, we will aim to keep you informed of next steps.
- If need, we may be transfer the case into the formal Whistleblower Channel to ensure tracked handling.

Investigations:

- Facts will be checked carefully.
- Both the whistleblower and the subject(s) of the report will be heard, where appropriate.

Cases may be investigated by an internal case handler, an appointed panel (HR and Head of Legal), or, in the most serious cases, - by independent external experts.

Protection and Support

Protection

You are protected under applicable whistleblower protection laws. This includes protection from:

- Dismissal or demotion
- Disciplinary actions or threats
- Exclusion or blacklisting
- Damage to reputation
- Termination of contracts (if supplier)

If you are bound by professional secrecy, you will not be held liable for breach of professional secrecy, provided that you had reasonable grounds to believe, at the time of reporting, that furnishing the information was necessary to demonstrate the reported misconduct.

You are also protected against retaliation, which includes any action that results in any kind of harm to you as reporter. Examples of retaliation include suspension, dismissal, non-promotion, disciplinary action, termination of a probationary period, damage to reputation or termination of contract (if you are a supplier), or any other negative action. The protection also applies to others who help you or to companies you own or are associated with.

Any retaliatory action will be considered misconduct and will result in disciplinary consequences.

Support for Whistleblowers

We recognise that speaking up can be difficult. Support services may include:

- Access to an HR contact or designated case handler
- Legal guidance or counselling (if applicable)
- Protective measures (e.g. reassignment, leave, anonymity)

Confidentiality and Personal Data

All reports are handled confidentially. Your report will be treated anonymously, if you so choose, and the person handling the follow-up case is bound by confidentiality under law, unless disclosure is legally required.

We process your personal data in accordance with the General Data Protection Regulation (GDPR) and latest guidance from the European Data Protection Board (EDPB). Data will be:

- Stored only as long as necessary (in accordance with the GDPR requirements and local retention requirements in your country). In case there are personal data in the report that are not relevant, they will be deleted.
- Kept secure and shared only on a need-to-know basis.
- Accessed by authorised case handlers only.

For further information on how St1 Biokraft processes personal data and how you can exercise your rights, please refer to our Personal Data Protection Policy.

Governance and Oversight

This Policy will be reviewed annually or sooner, if required by legal or regulatory changes.

This Policy is owned by Head of Legal and HR jointly.

Anonymised case statistics and key performance indicators (e.g. time to close, percent anonymous reports) will be shared with the Board annually.

All data will be retained according to St1 Biokraft's cross-border recordkeeping standards and relevant local laws.

Integration, Training and Escalation

This Policy forms part of St1 Biokraft's governance framework, alongside the Code of Conduct and other internal policies.

Annual training will be conducted for all employees. Managers and case handlers will receive advanced training.

Tiered escalation and intake procedures are in place to ensure timely response and oversight.

Value Chain and Cross-Border Scope

This Policy applies across St1 Biokraft's global operations and value chain. We expect business partners and suppliers to maintain equivalent reporting procedures and protections, aligned with:

- EU Whistleblower Directive 2019/1937
- ESRS obligations
- Digital Services Act (DSA), where applicable (for online platforms and intermediaries)

Reports concerning third-country operations will be reviewed under this Policy, and appropriate local expertise engaged where needed.

Continuous Improvement

St1 Biokraft is committed to learning from whistleblowing cases. Aggregated findings and lessons learned will be used to strengthen policies, processes and training, with an emphasis on risk prevention and ethical culture.

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This Whistleblower Policy was last approved on the 27th of November 2025 by the board of St1Biokraft AB.

St1 Biokraft AB, Board of Directors