

Whistleblower Policy

Business ethics are part of contributing to a sustainable society. Cibus has a code of conduct based on our core values of Commitment, Responsibility and Joy and the ten principles in the UN Global Compact. It describes what acting Cibus stakeholders can expect from Cibus employees. The Code of Conduct also counteracts the risks of corruption, bribery and other violations.

Cibus has implemented a whistle blower function which is accessed via the company's website. There it is possible to report specific irregularities, suspicions of corruption or other offenses via an external independent party. The external independent party will with discretion follow up all reported leads. In Sweden, we have a law that protects **Internal Whistleblower** who report: Law 2020: 21:193 on special protection against reprisals for whistle-blowers who sound the alarm about possible serious misconduct. **Internal Whistleblower** is anyone who in any way represents or is active in Cibus in a work-related context may submit reports regarding specific misconduct or irregularities. This includes board members, all employees (permanent employees, probationary employees, fixed-term employees, and full-time and part-time employees), trainees and temporary employees (crew personnel) referred to as "**Internal Whistleblowers**". Shareholders who are active in the company, may also file reports using the function. In order for a report to be filed by an **External Whistleblower**, there must be concrete suspicions of an incident that fulfils both following criteria: it relates to a serious irregularity (e.g. economic crime such as bribery, corruption, theft, fraud, violation of accounting and tax laws, other serious irregularities affecting the vital interests of the Company or the life and health of individuals) and the irregularity was committed by a member of Cibus' management or by another key person within the company.

Reporting irregularities or problems

Whistleblowing is when a stakeholder reports irregularities or problems that are or at some point in the future may cause serious harm to the company and / or its stakeholders' interests.

The irregularities or problems that can be reported via the Cibus whistleblowing routine are:

- Violation of the Cibus Code of Conduct
- Danger to human life and health
- Violations of laws and regulations
- Try to cover any of the above

Principles

- People who report irregularities and / or violations have their identity protected throughout the process and for all eternity thereafter.
- All disclosures are handled in a fair and correct manner.

Whistleblowing can anonymously be done via information on the website: cibusnordic.com/whistle-blowing/

Reporting to the board

Each whistleblowing reporting should be reported by the external party to the CEO or CFO but without revealing the source. The CEO or CFO shall then report to Cibus board.