

Tele2 Kazakhstan

**2016 Annual Status Update Report: Corporate
Responsibility**

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Introduction

In 2016, the Tele2 Group (Tele2) strengthened its position in the Kazakh telecom market by combining its operations in Kazakhstan with those of ALTEL, then Kazakhstan's fourth largest mobile operator.

Prior to signing the Joint Venture Agreement with Kazakhtelecom, ALTEL's major shareholder, Tele2 conducted a thorough due diligence and analysis, not only focusing on commercial and legal aspects of the agreement, but also on human rights and corporate responsibility. The due diligence encompassed the transaction itself and those parties involved in the Agreement. The due diligence was performed to ensure that the transaction and the new business are aligned to the ethical standards of Tele2's Code of Conduct and the United Nations Guiding Principles Reporting Framework.

Following the signing of the joint venture agreement, Tele2 published a report¹ focusing on corporate responsibility and which outlined the objectives, highlighted progress in corporate responsibility in Kazakhstan to that point, as well as the actions Tele2 would be taking to manage some of the risk factors identified in the corporate responsibility due diligence.

One of the commitments made in the report released at the time of the signing was the publishing of an annual update on the progress that has been made in fulfilling its corporate responsibility commitments to stakeholders.

This report by Tele2 updates the action plan announced at the signing of the joint venture and the status of those actions that are being implemented by Tele2 Kazakhstan. It further provides a brief analysis and evaluation of corporate responsibility efforts through the lens of the UN Global Compact's (UNGC) ten principles. The report has a particular focus on anti-corruption issues with benchmarking against the international best practices contained in Transparency International's semi-annual survey on anti-corruption.

A key element of Tele2's commitment to corporate responsibility is transparency. Tele2's continued progress on corporate responsibility in Kazakhstan will be updated in annual status reports and further information is available on Tele2 Kazakhstan's website.

¹ Tele2 (Corporate Author). (2015). Responsible Challenger Corporate Responsibility in the new Joint Venture between Tele2 and Kazakhtelecom in Kazakhstan. Stockholm, Sweden. Tele2 (http://www.tele2.com/Documents/corporate-responsibility/New_Joint_Venture_in_Kazakhstan.pdf)

Summary & Highlights

This year marked the beginning of a new business partnership with Kazakhtelecom through the amalgamation of two mobile operators – ALTEL and Tele2 Kazakhstan – and the creation of a joint venture business, Tele2 Kazakhstan.

Over the past year, Tele2 Kazakhstan has stayed true to the corporate responsibility commitments made at the time of the signing of the joint venture agreement and has fulfilled, or started efforts to fulfil, the action items identified at that time.

Key success areas for Tele2 Kazakhstan include:

- The rollout of training on Tele2’s Code of Conduct and whistle blower policy;
- The signing of Tele2 Code of Conduct by employees annually;
- Dialogue seeking increased transparency of SORM² usage; and,
- The appointment of a Corporate Responsibility Manager.

At the signing of the deal between Tele2 and Kazakhtelecom to form a joint venture last year, Tele2 publicly presented an action plan to address matters of corporate responsibility for Tele2 Kazakhstan. Each item in the action plan represents a commitment that Tele2 had made for its operations in Kazakhstan. To review the items of the action plan and see the current status of each item, the following table is presented:

Focus Areas	Item	Status ³
Anti-Corruption	o Zero tolerance on corruption - Code of Conduct (CoC) and Business Partner CoC	●
	o Ability to exit if there is a material breach of the CoC	●
	o Fairness opinion confirms fair market price	●
	o Transparency regarding bank accounts	●
	o Warranty on use of proceeds	●
Ownership Structure	o Thorough due diligence process	●
	o Ultimate Beneficial Owner (UBO) warranties as part of the SPA	●
Enforcement of Tele2 Code of Conduct	o Management control and voting control in the Joint Venture	●
	o Tele2 has the right to appoint all of the Management Board (except CFO)	●
	o Tele2 appoints half of the board of directors and the Chairman	●
	o Tele2 educates all employees on CoC and whistle blower policy	●
	o All employees are required to sign the CoC annually	●
	o A CR Officer to be appointed in the Joint Venture	●
Transparency	o Annual reports on operations in Kazakhstan with a particular focus on Corporate Responsibility	●
	o Regular access for ESG ⁴ investors with a focus on Corporate Responsibility	●
Privacy and Integrity	o Stringent Tele2 process to manage government requests on historical data and network shutdowns	●
	o Tele2 is working for increased transparency in the usage of SORM, inter alia through pressing for dialogue with the supervisory authority	●

Through dialogue and engagement Tele2 Kazakhstan will continue to implement its code of conduct and address the focus areas outlined in this report.

² SORM stands for the System for Operative Investigative Activities, a system through which authorities can get direct access to telecom networks.

³ A green figure ● indicates the status complete whereas a yellow figure ● means the work is in progress or is on an ongoing basis

⁴ Economic, Social and Governance investors.

Focus Areas

Based on the due diligence reports and analyses undertaken at the time of the signing of the joint venture agreement with Kazakhtelecom, Tele2 identified five focus areas with regard to Corporate Responsibility that require Tele2's attention in Kazakhstan. These areas were corruption, ownership structure, Tele2 Code of Conduct enforcement, transparency and privacy and integrity. Further detail on each area is provided below.

Anti-Corruption

Focus Area	Item	Status ⁵
Corruption	o Zero tolerance on corruption - Code of Conduct (CoC) and Business Partner CoC	●
	o Ability to exit if there is a material breach of the CoC	●
	o Fairness opinion confirms fair market price	●
	o Transparency regarding bank accounts	●
	o Warranty on use of proceeds	●

The provisions of Tele2's Code of Conduct governing anti-corruption explicitly state that any form of bribery is strongly condemned and strictly prohibited. As a guideline, Tele2 allows for the receipt and offer of a gift or hospitality the value of which does not exceed €50. However, the bottom line is Tele2 employees must not engage in activities forbidden by local and international anti-corruption laws.

In order to assess its performance on issues associated with corruption, Tele2 Kazakhstan has adopted the benchmarks laid out in Transparency International's *Reporting on Anti-corruption Programmes*. These benchmarks help demonstrate whether or not best practice anti-corruption measures are implemented by the company and to what extent the company is committed to preventing and countering corruption. Tele2 Kazakhstan has responded to the best of its knowledge and the responses are based on publicly available information. In the following section, each benchmark question is posed and answered.

Questions / Benchmark	Answers
Does the company have a publicly stated commitment to anti-corruption?	●
Does the company publicly commit to be in compliance with all relevant laws, including anti-corruption laws?	●

Tele2 Kazakhstan has uploaded the Tele2 Code of Conduct onto its corporate website to ensure transparency in its corporate responsibility commitments and its zero tolerance towards corruption. The corporate responsibility page of the website mentions that the company is a law-abiding organization that respects and operates in accordance with the governing laws of the Republic of Kazakhstan.

Questions / Benchmark	Answers
Does the company leadership (senior member of management or board) demonstrate support for anti-corruption?	●

⁵ A green figure ● indicates the status complete whereas a yellow figure ● means the work is in progress or is on an ongoing basis

The Leadership Team of Tele2 Kazakhstan demonstrates support for anti-corruption, inter alia, through company-wide messages stressing the importance of anti-corruption and corporate responsibility initiatives, as well as through conducting anti-corruption training for all company employees. At each training session for managers, the CEO of the company gives a welcome speech to attendees.

Questions / Benchmark	Answers
Does the company's code of conduct/anti-corruption policy explicitly apply to all employees and directors?	●
Does the company's anti-corruption policy explicitly apply to persons who are not employees but who are authorised to act on behalf of the company or represent it (for example: agents, advisers, representatives or intermediaries)?	●

The Tele2 Code of Conduct, and the anti-corruption provisions specifically, apply to all employees of Tele2 Kazakhstan, including the Management Board and the Board of Directors, as well as to Tele2 Kazakhstan's affiliates. When appointed, all employees and Directors sign the Tele2 Code of Conduct. All employees also read and sign it on an annual basis. In a similar manner, agents, representatives or persons acting on behalf of Tele2 Kazakhstan also sign the Tele2 Code of Conduct thereby committing themselves to comply with its anti-corruption provisions.

Questions / Benchmark	Answers
Does the company's anti-corruption programme apply to non-controlled persons or entities that provide goods or services under contract (for example: contractors, subcontractors, suppliers)?	●

The Tele2 Code of Conduct also applies to any suppliers or business partners that enter into a contract with Tele2 Kazakhstan. All suppliers of Tele2 Kazakhstan are asked to sign the Tele2 Business Partner Code of Conduct, which obligates them to comply with anti-corruption provisions of the code.

Questions / Benchmark	Answers
Does the company have in place an anti-corruption training programme for its employees and directors?	●

The company has begun training focusing, on anti-corruption for all employees and directors. The ultimate goal of anti-corruption training is to deter corrupt practices in the organization. 804 employees have been trained so far, and the goal is to have all employees trained by the end of 2017.

Questions / Benchmark	Answers
Does the company have a policy on gifts, hospitality and expenses?	●

Tele2 Code of Conduct provides that no gifts, expenses or hospitality should be received or given unless 'it can be constituted as being within the boundaries of accepted business practices'. The code explicitly determines that the monetary value of a gift or benefit cannot exceed €50. Moreover, the code goes on to conclude that the local law governing the giving and receipt of a gift or benefit must prevail, if it is stricter than the code.

Questions / Benchmark	Answers
Is there a policy that explicitly prohibits facilitation payments?	●

In Kazakhstan, facilitation payments are equated to bribery, which encompasses bribe-giving and bribe-taking. The Tele2 Code of Conduct explicitly prohibits any form of bribery and requires employees and suppliers to follow local anti-corruption laws. Therefore, facilitation payments are prohibited under Tele2 Code of Conduct within the context of Kazakhstan.

Questions / Benchmark	Answers
Does the programme enable employees and others to raise concerns and report violations (of the programme) without risk of reprisal?	●
Does the company provide a channel through which employees can report suspected breaches of anticorruption policies, and does the channel allow for confidential and/or anonymous reporting (whistle-blowing)?	●

Employees are obliged to report corrupt acts within the company and can do so to their managers, the Security Department or the CEO.

As an alternative reporting channel, Tele2 Kazakhstan has implemented the Tele2 whistle blower policy. Under this policy, employees can report about potentially illegal and/or underhand practices, both anonymously and in person. Whistleblower reports are received by Carla Smits-Nusteling, chairman of the Tele2 Audit Committee. Tele2 acts upon any concerns raised under the policy. Whistleblowing is one of the three modules of the CoC training that is provided to all Tele2 Kazakhstan employees. The company received three complaints in 2016, which were all acted upon with appropriate actions.

As a third option, the Corporate Responsibility Manager is also available to employees if they wish to report any wrongdoing. The CR manager has received one complaint during 2016.

Questions / Benchmark	Answers
Does the company carry out regular monitoring of its anti-corruption programme to review the programme's suitability, adequacy and effectiveness, and implement improvements as appropriate?	●

Tele2 Kazakhstan has developed an anti-corruption program based on the Tele2 Code of Conduct, internal policies, anti-corruption training, local applicable laws and international standards for countering corruption. The adequacy and effectiveness of these efforts are monitored through internal and external audits. The company will continue to raise awareness of anti-corruption amongst its employees and business partners, implement measures to prevent and fight corruption and, when necessary, revisit ideas to improve its efforts.

Questions / Benchmark	Answers
Does the company have a policy on political contributions that either prohibits such contributions or, if it does not, requires such contributions to be publicly disclosed?	●

The Tele2 Code of Conduct states that Tele2 observes neutrality with regard to political parties and candidates, and abides with the applicable international treaties and national legislation on lobbying activities. Tele2 Kazakhstan does not support any political party and makes no political contributions.

Ownership structure

Focus Area	Item	Status ⁶
Ownership Structure	o Thorough due diligence process	●
	o Ultimate Beneficial Owner (UBO) warranties as part of the SPA	●

Tele2 conducted a thorough due diligence and analysis, focusing on commercial, legal and and CR aspects, ahead of the signing of the JV agreement. Tele2 has also conducted an extensive due diligence around Aigul Nuriyeva regarding her ownership of Asianet. Aigul Nuriyeva has signed a UBO warranty, with remedies if broken, that she is indeed the ultimate beneficial owner of Asianet. A similar UBO warranty was obtained from Alexander Klebanov regarding his ownership of Sobrio, the largest minority shareholder of Kazakhtelecom . Tele2 is not aware of any events or information that would constitute a breach of the Ultimate Beneficial Owner warranties. On 30 November 2016, it was made public that the ownership structure of Kazakhtelecom was changed: 3.4% of the shares were acquired by Alatau Capital Invest, owned by Mr. Kairat Satybaldyuly, a nephew of Kazakhstan President Mr. Nazarbayev. The transaction was made at a fair market value and was publicly disclosed. If the controlling ownership of Kazakhtelecom is transferred, a put option is triggered.

Enforcement of Tele2 Code of Conduct

Focus Area	Item	Status ⁷
Enforcement of Tele2 Code of Conduct	o Management control and voting control in the Joint Venture	●
	o Tele2 has the right to appoint all of the Management Board (except CFO)	●
	o Tele2 appoints half of the board of directors and the Chairman	●
	o Tele2 educates all employees on CoC and whistle blower policy	●
	o All employees are required to sign the CoC annually	●
	o A CR Officer to be appointed in the Joint Venture	●

Signing the Code of Conduct – employees, suppliers and business partners

Employees of Tele2 Kazakhstan are required to sign the Tele2 Code of Conduct in writing when they join the company and re-sign electronically on an annual basis. It is important that they understand and identify with the values and principles for which Tele2 stands. By signing the Tele2 Code of Conduct, employees accept these values and demonstrate their commitment to embracing these values and principles. All Tele2 Kazakhstan employees have signed the Tele2 Code of Conduct. Each year, all employees watch the e-learning movie on the Tele2 Code of Conduct and read and re-sign the Code.

All employees are obligated to require that all contractors, business partners or any third party with which Tele2 Kazakhstan does business to sign the Tele2 Business Partner Code of Conduct (BP CoC). All contract tender bidders must sign the BP CoC and those bidders that refuse to sign the BP CoC are excluded from Tele2’s tender processes.

6 A green figure ● indicates the status complete whereas a yellow figure ● means the work is in progress or is on an ongoing basis
 7 A green figure ● indicates the status complete whereas a yellow figure ● means the work is in progress or is on an ongoing basis

For those contracting third parties who do not fall under the tender process, Tele2 Kazakhstan has designed and developed an electronic programme for tracking the signing of the BP CoC. The procedure allows the company to categorize suppliers in view of exceptions⁸, identify those suppliers that have signed the BP CoC and provide an immediate macro picture of the signing status across all departments and offices in Kazakhstan. The procedure is now finalised and in use.

Appointment of Corporate Responsibility Manager

To design, manage and implement corporate responsibility initiatives, as well as to conduct ethics and compliance training in Kazakhstan, Tele2 created a full-time position of Corporate Responsibility Manager for Tele2 Kazakhstan. Mr. Ardak Kaskirbay was appointed to the position on 1 April 2016 after interviews both at local and Group level (performed by the Group General Counsel). He has worked for Tele2 Kazakhstan for more than 2 years as an in-house lawyer.

Ethics & Compliance Training

As part of its commitments to stakeholders, Tele2 has commenced the rollout of a three-hour face-to-face training for Tele2 Kazakhstan employees. To kick off the training, Tele2 engaged the training services of Verisk Maplecroft, a global risk and strategic consulting firm based in the UK. The first training was conducted in July 2016 for the Leadership Team of Tele2 Kazakhstan while another round of training took place in September 2016 for the company’s hundred most senior managers. Subsequent training has been conducted by the Corporate Responsibility Manager and Tele2 Kazakhstan’s Chief Legal Officer over the course of the next nine months and will cover at least 90 per cent of staff across 16 cities in Kazakhstan. The response and feedback from the employees that have undergone the training has been positive.

The training materials consist of three modules, focusing on anti-corruption, right to privacy and whistleblowing. The first two modules follow the same content structure, which includes defining the issue, understanding key risks, potential impacts, strategy for managing risks and scenario exercises. The key question that the anti-corruption module revolves around is how a company can successfully operate in a country ranked as a high risk for corruption, while at the same time ensuring it does not compromise its own anti-corruption or human rights commitments. For the right to privacy module, the central question is how a company can operate in Central Asia in a legal and ethical manner in the context of widespread government surveillance. In the whistleblowing module, the content includes defining whistleblowing, introduction to the whistle blower policy, case studies and scenario exercises.

Transparency

Focus Area	Item	Status ⁹
Transparency	o Annual reports on operations in Kazakhstan with a particular focus on Corporate Responsibility	●
	o Regular access for ESG investors with a focus on Corporate Responsibility	●

The preparation and publication of this report reflects Tele2’s commitment to transparency and openness to the discussion of arising matters with stakeholders. The report places a particular emphasis on the implementation of corporate responsibility in Kazakhstan unveiling the challenges and progress of the work carried out to promote sustainable business practices.

⁸ The list of exceptions include state bodies, state legal entities, interconnection, roaming partners, site lease contractors, 500 Fortune Global companies
⁹ A green figure ● indicates the status complete whereas a yellow figure ● means the work is in progress or is on an ongoing basis

Tele2 annually publishes a Corporate Responsibility Summary Report on its corporate website, which outlines the company’s impacts on corporate responsibility matters such as corruption, human rights and climate change through the lens of Global Reporting Initiative (GRI), a set of standards for sustainability reporting. The report presents the data on social, environmental and economic performance of Tele2 in all countries where it is present, including Kazakhstan.

Tele2 is committed to giving access to ESG investors, and regularly meets with investors both bilateral and in Round table or Capital Markets Days formats, to discuss CR issues. Since this is ongoing business, the status is yellow.

Privacy and Integrity

Focus Area	Item	Status ¹⁰
Privacy and Integrity	○ Stringent Tele2 process to manage government requests on historical data and network shutdowns	●
	○ Tele2 is working for increased transparency in the usage of SORM, inter alia through pressing for dialogue with the supervisory authority	●

The Tele2 Code of Conduct stresses the importance of customer integrity and customer safety in doing business. When handling customer data, Tele2 takes into account its customers’ rights to maintain personal integrity and privacy, as well as to prevent fraud and abuse of its communications services.

Tele2 Kazakhstan complies with all applicable laws governing security and network shutdowns, legal interception and legal customer data retention. Where customer integrity and safety is at risk, the company attempts to make a proper judgment while protecting the interests of its customers within the legal and ethical boundaries that are in place. Tele2 will continue in its efforts to engage in a dialogue with the Government of Kazakhstan to find ways for concerns on issues of privacy and integrity to be addressed. The new joint venture provides new scope for these issues to be raised.

Both Tele2 and Tele2 Kazakhstan have been outspoken on privacy and integrity. Tele2 Kazakhstan has published its position on its corporate website to underline its commitment. The published information also serves to educate stakeholders about the governing laws and workings of law enforcement and intelligence services in Kazakhstan, as well as the role of Tele2 Kazakhstan in regards to restrictions of privacy and integrity. Since increasing transparency is an continuous effort, we have chosen to mark the status as on-going.

¹⁰ A green figure ● indicates the status complete whereas a yellow figure ● means the work is in progress or is on an ongoing basis

Other Areas of Focus

Labour Rights

Under Tele2 Code of Conduct, all employees of Tele2 Kazakhstan are entitled to fundamental rights which are to be understood and respected and be applied equally. It further provides that forced, exploited, bonded or child labour is strictly forbidden while any form of discrimination against employees is unacceptable. All employees are entitled to fair and equal compensation and benefits and a safe working environment. Finally, the Tele2 Code of Conduct recognizes the right of employees to freely associate and to bargain collectively.

Tele2 Kazakhstan has always conformed to local labour legislation, which is aligned and consistent with international labour standards. The Labor Code of the Republic of Kazakhstan, a major statute in labour legislation, sets out the fundamental labour rights of employees and provides for the corresponding responsibilities of employers. The integration of Tele2 Kazakhstan and ALTEL has led to a reduction of the combined workforce and, throughout this process, all employees have been treated with respect and in accordance with the local labour legislation.

All employees of Tele2 Kazakhstan are over 18 years of age and work for the company under the standard employment contract with all the rights and obligations contained in the relevant labour legislation and Tele2's Code of Conduct. Any reported cases of discrimination in the company are thoroughly investigated by the Security Department on a confidential basis with the partial involvement of the Corporate Responsibility Manager.

The amount of fair compensation is determined based on a number of factors such as experience and area of expertise. Salaries, allowances and benefits are paid regularly without delay while the minimum wage requirement is fully met. Furthermore, the breakdown of all payments to an employee is emailed to each employee when the payment is carried out. Paid and unpaid vacations are provided. Finally, internal candidates are given priority ahead of external candidates for vacant jobs.

Tele2 Kazakhstan supports the right of freedom of association for employees and for employees to collectively bargain. As yet, there are no existing collective bargaining agreements in place in the company. Tele2 Kazakhstan is open to negotiations and concluding a collective bargaining agreement with employees in the event the circumstances arise.

The company's employees - primarily those in technical occupations - undergo technical training and certifications annually and are equipped with hazard protection clothing and equipment relevant to the role. Newly hired employees attend a briefing on how to act during emergencies and on potential hazards in the workplace. Finally, Tele2 Kazakhstan leases buildings furnished with fire and life safety equipment and supplies them with signs warning for various dangers.

Environment

The Tele2 Code of Conduct underlines the precautionary approach to environmental challenges and minimization of environmental impact. Tele2 promotes a sustainable development and cost efficiency through reduced consumption of resources, including in Kazakhstan. In addition, Tele2 has adopted an Environmental Policy to guide its environmental efforts in all parts of its business.

Tele2 follows the Global Reporting Initiative's standards for reporting the environmental impact of its operations. Tele2 Kazakhstan submits an annual detailed report to the Tele2 Group with figures and data in line with the GRI standards.

The company's base transceiver stations (BTS) are installed in strict accordance with sanitary-epidemiological certificates¹¹ issued by local health and environment authorities. The certificates specify the parameters for the location and configuration of BTS that are compatible with the health and safety, as well as environmental protection requirements. The electromagnetic radiation from BTS and the level of exposure to it are the question of first priority for the company before any other factors come into play when deciding where to put down or adjust the location of a BTS. Tele2 Kazakhstan has sanitary-epidemiological certificates for all BTSs and does not switch them on before the certificates are issued. As a result of the cooperation in Kazakhstan, the JV will be able to decommission 1100 base stations , leading to a decreased energy consumption.

To diminish people's fears about electromagnetic radiation and its negative impact, the company has distributed handouts to residents briefly outlining how the radiofrequencies work, what the state sanitary and epidemiological requirements are, while outlining that the company's BTSs do not cause any harm to health and environment. The similar information has been posted on the corporate website so that people can educate themselves about the impact of BTSs on health and environment.

¹¹ A hygiene certificate, which attests the compliance with law requirements on the health and safety of base transceiver stations and electromagnetic emissions

2017 Actions

To fully deliver on the commitments made in November 2015 and to build a basis for the continued development of corporate responsibility processes in Kazakhstan, Tele2 has identified the following key focus areas for corporate responsibility in 2017:

Dialogue with Government of Kazakhstan

In 2017, our dialogue with the Government of Kazakhstan will be continued to discuss issues of privacy and integrity within the context of mobile and internet communication, together with ways to alleviate them by seeking the right balance between privacy and security.

Rollout of Training on Ethics and Compliance

Training on ethics and compliance will be conducted for at least 90% of employees by the end of the first half of 2017 and the ambition is to complete the roll-out of training for all staff by the late summer 2017. At the completion the training, all employees across Kazakhstan will have been trained on anti-corruption, right to privacy and whistleblowing.

Signing of Tele2 Business Partner Code of Conduct

The observance of high ethical standards and compliance with laws for Tele2 Kazakhstan's business partners remains one of the key pillars to successful operations for Tele2 Kazakhstan. In 2017, Tele2 will ensure that all partners with whom Tele2 Kazakhstan has a contractual relationship or with whom it does business are required to sign Tele2's Code of Conduct. A termination clause will be included in major contracts, subject to very limited exceptions such as contracts with state legal entities, interconnection and roaming agreements, entitling Tele2 Kazakhstan to opt out unilaterally if the provisions of the Code are breached.

Implementation of Tele2 whistle blower policy

The Tele2 whistle blower policy is an important part of a wrongdoing prevention and detection mechanism. Through company-wide training and internal communication, the whistleblowing tool has been put to use and is available for all employees of Tele2 Kazakhstan. The sticking point is the cultural characteristics of the country that disapprove of whistleblowing and view it in a negative light. With this challenge in mind, Tele2 will continue to train and encourage employees to use the Tele2 whistle blower policy and stress its benefits.