

Bravida's Policy on Whistleblowing

When to blow the whistle?

Bravida strives to achieve transparency and a high level of business ethics. The purpose of the whistleblowing channel is to provide employees and other stakeholders with support and guidelines to report severe misconducts which have occurred or very likely to occur in our organization in which an employee is or was in contact through their work, including breaches of Bravida's Code of Conduct, without a risk of being subject for retaliation. It is an important tool for reducing risks and maintaining trust in our operations by enabling us to detect and act at an early stage.

These guidelines are based on Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law (the "Directive" or the "Act") and applicable rules on data protection.

The principles set out in these guidelines apply to all of those who are, or have been, in a work-related context with us, including:

- customers
- suppliers
- employees, including trainees/students,
- self-employees/consultants,
- persons subject for recruitment
- shareholders and management who are active in the company, and
- other persons who are/have been in a work-related context with us, under our control and management (hereinafter "**employees**" or "**reporting person**").

All employees have a duty to be aware of the contents of these guidelines and any updates to them, and to comply therewith.

All reports made to the whistleblowing channel in accordance with these guidelines will be received, recorded (if orally reported) and processed by the whistleblowing team. The whistleblowing team consists of Group Chief Legal Counsel.

All employees may report suspected misconducts when a misconduct becomes apparent in our organization.

A "**misconduct**" means an **act or omission** occurred (or most likely to occur) in our organization which is considered as harmful to the **public interest**, which the employee has received knowledge of in a **work-related context**.

How to report

Reporting can also be made where an employee has received knowledge of acts or omissions which for example are deemed unlawful under local legislation or constitute a breach according to the Directive,

A breach in the following areas is generally considered as being of "**public interest**":

- public procurement
- financial services
- products and markets
- the prevention of money laundering and terrorist financing
- product safety and compliance
- transport safety
- environmental protection
- radiation safety and nuclear safety
- food and feed safety
- animal health and welfare
- public health

- consumer protection
- protection of privacy and personal data; and security of network and information systems

Information of public interest may also be:

- serious breaches of the organization's code of conduct.
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If an employee has concerns about their own employment, we ask that the employee discuss the matter directly with their supervisor or HR representative and / or make a report in accordance with our policies. Matters relating to employment and labor law should normally not be reported or dealt with in the procedures of the whistleblowing channel.

If an employee has reasonable grounds to believe that a misconduct has been made, we encourage all employees to report the matter immediately through our whistleblowing channel.

An employee does not need proof for their suspicion but do however need **reasonable cause to assume** that the information is true at the time of reporting, and the employee needs to act in good faith. Allegations should not be made with the intent to cause harm.

A report can be provided through the whistleblowing channel which may be found here:

<https://bravida.integrity.complylog.com/>

It is possible to report anonymously.

Non-relevant information on health status, political or religious beliefs or sexual orientation shall not be included in the report.

Penalties for intentionally inaccurate reporting

If an employee misuses the reporting procedure by knowingly making inaccurate or malicious allegations, this could be seen as a serious violation, which may result in disciplinary actions.

Prohibition of retaliation

We are committed to a strict policy of non-retaliation, in accordance with applicable law.

The prohibition covers those who, in good faith, report suspected and where such misconducts have occurred in a workrelated context or participate in investigations into a matter of misconducts, except where such investigation entails a criminal offence. The prohibition also includes indirect retaliation, such as the employees' colleagues and family members.

Retaliation, termination of employment, dismissal, other unfavorable treatment or other adverse consequences of a person who, in good faith, has reported a misconduct or suspected misconduct in accordance with the provisions of these guidelines shall be considered as a prohibited retaliation.

It is also prohibited to hinder or attempt to hinder a reporting person from reporting information about a misconduct. The same applies if the reporting persons contacts their union in order to discuss prior to reporting.

An employee is also protected when reporting is made internally but not through the established whistleblowing channel, if such whistleblowing channel is missing/disabled, or is not established in accordance with the Act, or if the employee has not yet commenced their work (under recruitment).

The processing and investigation process

Authority to investigate reports

We are committed to ensure that all reports of suspected misconducts are treated confidential, efficient, and in accordance with our values and applicable law.

The whistleblowing team has exclusive authority and responsibility for internal investigations and performs its duties impartially and independently. People outside the whistleblowing team will be hindered from accessing the reporting channel. However, during the investigation process, the whistleblowing team may also request information and expertise from other individuals within or outside the company (e.g., experts), in which case the obligation to maintain secrecy and confidentiality also applies to them.

The investigation

Reporting through the internal reporting channel is confidential. Information about the identity of the reporting person, the subject of the report and other persons mentioned in the report and other personal data shall be kept confidential.

Information about the identity of the reporting person will not be disclosed to a third party (authority or court), except if necessary in case of a criminal offence.

The information in the report shall be processed as necessary to complete the investigation. Appropriate remedial action, to the extent necessary, shall always be based on the results of a thorough investigation. In certain circumstances, the whistleblowing team may decide not to investigate the report. This can be the procedure, for example in the following situations:

- the information obtained is insufficient in order to carry out an adequate investigation and no further information is available,
- the report is made in the wrong channel, in which case the reporting person is directed to make the report to the correct party,
- the report is not provided in good faith, or if an investigation has already been made.

If the report is made anonymously, the whistleblowing team is prevented from further investigation of the identity of the reporting person.

In case of an anonymous report, such report may risk being dismissed if, for example, the information obtained is deemed insufficient in order to initiate an investigation or if the veracity of the information provided cannot be reliably established.

A person who is the subject of a report shall not participate in the investigation or decision-making of the report. If a member of the whistleblowing team is the subject of a report, they may not be involved in the investigation process.

Documentation and data processing

The whistleblowing team is required to document all reports received through the whistleblowing channel and to make sure that the information received is being processed in accordance with the Act and applicable data protection regulations. Personal data will not be kept longer than necessary, taking into consideration the purpose of handling processing in accordance with the Act. Personal data shall be deleted after two (2) years following finalized investigation. Finalized investigation will be presented to the management, or such other company representant where there is a risk of conflict.

External reporting

Reporting to national authorities

Except internal reporting, an employee may also decide to report externally to a designated authority's established whistleblowing channel, depending on the subject-matter of the report. Such authorities have an obligation to provide an external channel for reporting of certain misconducts, where there is a public interest.

When reporting externally, it is the relevant authority who is responsible for receiving the report, provide necessary information and follow-up. A report may be shared with another relevant institution when needed.

External reporting also includes protection from retaliation and covered by rules on confidentiality.

Reporting to institutions within the EU

Where the subject-matter of the report falls within the area of expertise of an EU institution, the employee may report directly to such institution. The right to receive protection is based on the same requirements as internal reporting, hence the reporting needs to be made in accordance with such guidelines as communicated therewith.

Reporting through media

An employee may also receive protection when reporting to media, provided that:

- report has been made through an external reporting channel, without being appropriately addressed or investigated, or no appropriate remedial action has been taken within the set time frame,
- where reporting publicly is evident in order to safeguard an obvious risk for breaches relating to the health and safety of people or the environment (for example due to serious criminal offences relating to financing or the environment), or
- when the employee has valid reasons to believe that they would suffer retaliation in connection with the external reporting.
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A reporting person may also report to media in accordance with their rights under local legislation.