

**WHISTLEBLOWER POLICY REGARDING  
FORENEDE CARE AB'S WHISTLEBLOWER ARRANGEMENT**

Dated: 1 December 2023

## WHISTLEBLOWER POLICY

### I INTRODUCTION AND PURPOSE

- 1.1 This Whistleblower Policy describes the purpose of Forenede Care AB (hereinafter referred to as "**Forenede Care**") having introduced a Whistleblower Arrangement (hereinafter referred to as the "**Arrangement**"), how it works, who can make use of the Arrangement, and what may be reported through the Arrangement.
- 1.2 The purpose of the Arrangement is to ensure that a Whistleblower, as defined in this Whistleblower Policy, is protected under the Swedish Act on protection for persons who report misconduct (hereinafter referred to as the "**Whistleblower Act**") when he or she reports violations or potential violations, allowing an independent and autonomous whistleblower unit to assess which steps are required in this respect.

### 2 WHO CAN USE THE ARRANGEMENT?

- 2.1 The Arrangement can be used by persons who report information on violations to which the person in question has gained access in connection with his or her work-related activities, and who belong to the following categories of persons (hereinafter referred to as "**Whistleblower**"):
- (i) Employees
  - (ii) Self-employed persons
  - (iii) Shareholders and members of the executive board, board of directors, or similar governing body in an undertaking.
  - (iv) Volunteers
  - (v) Paid or unpaid trainees
  - (vi) Persons working under the supervision and management of contracting parties, subcontractors, and suppliers.
  - (vii) Persons who are reporting or publishing information to which they have gained access in a work-related relationship that has ceased since then.
  - (viii) Persons in work-related relationships that have not yet commenced, who report information on violations to which they have gained access during the course of the recruitment process or other pre-contractual negotiations.
- 2.2 Persons listed under section 9.5 can also file reports under the Arrangement.
- 2.3 Persons not included in the categories of persons stated in sections 2.1 or 9.2.4 cannot file reports under the Arrangement but have to report through ordinary communication channels. If the conditions are otherwise fulfilled in this respect, reports can be filed through the appropriate external whistleblower system designated by the Swedish Government (see [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som\\_sfs-2021-949](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som_sfs-2021-949)), as described in section 11.

### 3 WHAT MAY BE REPORTED THROUGH THE ARRANGEMENT?

- 3.1 The Arrangement is open for reports regarding violations of EU law within the scope of application of the Whistleblower Directive (see section 3.4 (ii)) as well as reports regarding misconduct for which there is a public interest that it is disclosed (see section 3.4 (i)).
- 3.2 "Violations" means acts or omissions that:
- a) are illegal or constitute a serious offence or other serious matters comprised by section 3.4;
- or

- b) allow circumventions of the purpose of the rules under section 3.4.
- 3.3 Any information may be reported, including reasonable suspicion about actual or potential violations or serious matters comprised by section 3.4 which have occurred or most probably will occur at Forenade Care, as well as any attempts to cover up such violations.
- 3.4 The report must concern violations or potential violations in a work-related context within the scope of the Whistleblower Act, defined as acts or omissions which:
- (i) constitute misconduct and where public interest motivates that they are reported, like for instance:
    - Violation of any duty of confidentiality
    - Abuse of financial means
    - Theft
    - Deceit
    - Embezzlement
    - Fraud
    - Bribery
    - Violation of industrial safety rules
    - Any form of sexual harassment
    - Severe harassment, e.g. bullying, violence, and harassment due to race, political or religious affiliation.
  - (ii) are illegal pursuant to EU law within a number of specific areas, including for instance:
    - Public procurement
    - Money-laundering
    - Product safety and compliance
    - Transport safety
    - Food and feed safety
    - Animal health and welfare
    - Protection of the environment
    - Public health
    - Consumer protection
    - Protection of privacy and personal data
    - Security of network and information systems.
- 3.5 The Arrangement may only be used for reporting violations or potential violations in relation to the issues described in section 3.4 that have occurred or most probably will occur in Forenade Care's organisation, committed for instance by employees, executive board, or members of the board of directors of Forenade Care. In connection with reports on incidents committed by Forenade Care, please note that such incidents may be reported although the incident cannot be attributed to an individual person but may be due to a basic systemic failure at Forenade Care.
- 3.6 Offences that are not comprised by the Arrangement must be reported through ordinary communication channels. If the conditions are otherwise fulfilled in this respect, reports can be filed through the appropriate external whistleblower system designated by the Swedish Government (see [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som\\_sfs-2021-949](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som_sfs-2021-949)), as described in section I I.

## 4 CONTENTS OF THE REPORT

- 4.1 To facilitate further investigation of the reported issue, and to be able to identify the offence, it is important that the Whistleblower describes the offence in the best possible way. It is thus not possible to make any further investigations of a report if the report is not specified or if it only contains very general allegations without any further clarification.
- 4.2 Therefore, it is important that the Whistleblower - to the utmost extent - provides the following information:
- a description of the matter;
  - the person(s) involved;
  - whether others are aware of the suspicion about the matter;
  - whether the executive board knows about the matter;
  - whether documents exist that support the matter;
  - whether and where further information may be found about the matter;
  - for how long the matter has gone on; and
  - whether the Whistleblower knows about any attempts to hide the offence.
- 4.3 Manifestly unfounded reports will not be investigated further.

## 5 HOW CAN A REPORT BE SUBMITTED AND WHO IS TO RECEIVE THE REPORT?

- 5.1 Forenedecare has appointed a whistleblower unit that:
- (a) will receive the reports and be in contact with the Whistleblower;
  - (b) will follow-up on the reports; and
  - (c) give feedback to the Whistleblower.
- 5.2 The whistleblower unit in charge of the tasks mentioned in section 5.1 consists partly of two lawyers from Plesner Law Firm (hereinafter "**Plesner**"), a lawyer from Delphi Law Firm (hereinafter "**Delphi**"), and partly of an impartial group of persons at Forenedecare.
- 5.3 Written reports are made to Plesner while oral reports are made to Delphi according to below. Once Plesner or Delphi has received a report, Plesner or Delphi will make a legal capacity assessment of the persons of the whistleblower unit who are able to process the report, after which the report will be forwarded to the relevant persons (hereinafter referred to as "**Case Managers**") at Forenedecare. Before forwarding the report, Plesner or Delphi will assess whether the report falls within the scope of application of the Arrangement.
- 5.4 The whistleblower unit will treat all reports as confidential.
- 5.5 The Case Managers appointed to receive and follow up on the reports are subject to a duty of confidentiality regarding the information contained in the reports.
- 5.6 There are different ways to raise a concern internally:
- 5.6.1 Alternative 1

Written reports are submitted through Plesner's Whistleblower Arrangement that can be found on Forenedecare's website: <https://www.forenedecare.se/om-oss/visselblasarfunktion/>

Written reports are received by two lawyers at Plesner Law Firm.

#### 5.6.2 Alternative 2

Oral reports are submitted to Rebecka Harding at Delphi Law Firm either by phone or, upon the Whistleblower's request, at a physical meeting.

Rebecka Harding  
Delphi Law Firm  
Address: Mäster Samuelsgatan 17, 111 84 Stockholm, Sweden  
Phone number: +46 708 96 66 37

Oral reports will be documented through either a recording, a transcript of a recording, in a protocol or by other appropriate means. The reporting will only be recorded if the reporting person consents to it. The reporting person will furthermore be given the opportunity to check, correct and approve any transcript or protocol.

## 6 ANONYMITY

6.1 A Whistleblower who wants to submit a report through the Arrangement may do so anonymously through Alternative 1 (written reports).

6.2 Forenede Care encourages the Whistleblower to state his or her name when submitting a written report so that the Case Managers are able to ask clarifying questions and subsequently provide feedback on the further course of the investigation. However, anonymous communication between Plesner and a Whistleblower is possible if the Whistleblower chooses to be anonymous (see sections 6.3 and 6.4).

6.3 If the Whistleblower chooses to submit an anonymous report, it is recommended - to ensure full anonymity - that the Whistleblower uses a private PC or, for instance, a PC located at a public library.

6.4 To ensure the Whistleblower's anonymity towards Forenede Care it is also possible - by means of a communication module in the reporting channel - to provide Plesner with additional information about the reported matter, which Plesner will then pass on to the Case Managers. Thus, it is possible by means of the communication module in the Arrangement to provide additional information and remain anonymous. In connection with the reporting, a one-off code is generated which, in order to safeguard the anonymity, cannot be re-created. Therefore, it is **important** that the Whistleblower keeps the code and remembers to log on the communication module to communicate with the whistleblower unit.

6.5 The communication module can be accessed through the above-mentioned link under the Arrangement to log on the communication module. It is important that the Whistleblower regularly enters the communication module to check whether Plesner has asked any questions. Plesner is not able to come into contact with the Whistleblower in any other ways, for instance to inform the Whistleblower that additional questions etc. have been submitted.

## 7 INFORMATION TO THE WHISTLEBLOWER

7.1 The Whistleblower will receive:

- an acknowledgement of receipt of a written report within three (3) days of that receipt and an oral report within seven (7) days of that receipt; and
- feedback soonest possible and in principle within three (3) months from the acknowledgement of receipt of the report.

7.2 "Feedback" means a notification about the measures taken by Forenede Care to assess the correctness of the allegations made in the report and, where relevant, to counter the reported offence. The feedback provided by the whistleblower unit must, at any time, observe the rules under

data protection law, which may entail limitations in relation to the contents of the feedback to the Whistleblower.

- 7.3 Depending on the circumstances, an extension of the timeframe for the feedback may be required, where necessary due to the specific circumstances of the case, in particular the nature and complexity of the report, which may require a lengthy investigation. If this is the case, the Whistleblower must be notified in this respect.

## **8 INFORMATION TO THE REPORTED PERSON**

- 8.1 After a preliminary investigation has taken place and all relevant evidence has been secured, the reported person will for instance be informed about:

- the identity of the Case Manager(s) responsible for the investigation of the report; and
- the issues of the report.

- 8.2 Reference is also made to Forenede's Privacy Policy for the Whistleblower Arrangement which can be found under <https://www.forenedecare.se/om-oss/visselblasarfunktion/>, containing further information on the processing of personal data and the rights of the data subject.

## **9 PROTECTION OF THE WHISTLEBLOWER**

- 9.1 Pursuant to the Whistleblower Act, Whistleblowers are protected against retaliation when submitting a report to the Arrangement. Such protection only applies if the following conditions are fulfilled:

- The person submitting the report meets the conditions to be considered a whistleblower (see section 2).
- The Whistleblower had reasonable grounds to believe that the reported information was correct at the time of reporting.
- The reported information falls under the scope of application of the Whistleblower Act (see section 3.4).

- 9.2 "Retaliation" means unfavourable treatment or unfavourable consequences as a reaction to a report. This may be suspension, dismissal, demotion, or equivalent measures.

- 9.3 In addition to the protection against retaliation which follows from the Whistleblowing Act, there is also a right to freedom of information and freedom of acquisition under the Freedom of the Press Ordinance and the Freedom of Expression Act. This means that it is possible for an employee (with certain exceptions) in both the private and public sectors to provide otherwise confidential information for publication to the mass media covered by the Freedom of the Press Ordinance or the Freedom of Expression Act. For employees whose employers are covered by the Act on whistleblower protection in certain individual businesses or the Public Access to Information and Secrecy Act, there is also prohibition of exploration and prohibition of retaliation. The prohibition of exploration means that the employer may not investigate who has submitted information to the press on the basis of freedom of information and prohibition of retaliation means that the employer is prohibited from punishing employees who have used their freedom of information/ freedom of acquisition.

- 9.4 If the Whistleblower submits a report in bad faith and is fully aware of the fact that the reported information is not correct, the Whistleblower is not protected against retaliation. Depending on the circumstances, it can constitute a criminal offence and the Whistleblower can also be liable for damages if he or she has deliberately submitted false reports. If the Whistleblower is employed by Forenede Care, it may also have employment-related consequences, entailing inter alia the summary dismissal of the Whistleblower.

- 9.5 In addition to the group of persons mentioned in section 2.1, the protection described in this section 9 also applies to the following persons or entities:

- 1) Intermediaries
- 2) Third parties who are connected to the Whistleblower and risk being subject to retaliation in a work-related context (for instance a colleague).
- 3) Undertakings and authorities which the Whistleblower owns or works for or is otherwise connected with in a work-related context (for instance an undertaking owned by the Whistleblower).

9.6 Information about the identity of the Whistleblower or any other information that directly or indirectly may reveal the Whistleblower's identity will only be disclosed to other persons than the whistleblower unit after having obtained prior explicit consent from the Whistleblower.

9.7 However, information on the Whistleblower's identity may be revealed without consent to other public authorities where this is necessary for the prevention of offences (e.g. a criminal act that has not yet been committed), or with a view to safeguarding the rights of defence of the persons concerned. If the identity of the Whistleblower is disclosed without consent, the Whistleblower will be informed accordingly and be provided with the grounds for the disclosure, unless such information would jeopardize the related investigations or judicial proceedings.

9.8 The identity of the Whistleblower may also be revealed in connection with legal proceedings regarding the reported matter.

9.9 Other information from the report, i.e. information not revealing the Whistleblower's identity, will only be disclosed to persons outside the whistleblower unit as part of a follow-up on the report or for the purpose of preventing a potential offence in relation to the issues described in section 3.4.

## **10 PROTECTION OF THE PERSON CONCERNED**

10.1 The person concerned, i.e. the person affected by the report, is entitled to protection of his or her identity during the investigation and has a right to effective defence.

10.2 Further, Forenede Care will observe the rights of the person concerned in accordance with the General Data Protection Regulation, see Forenede Care's Privacy Policy for the Whistleblower Arrangement <https://www.forenedecare.se/om-oss/visselblasarfunktion/>.

## **11 EXTERNAL WHISTLEBLOWER SYSTEMS**

11.1 A Whistleblower who intends to submit a report under Arrangement may instead choose to file the report through the appropriate external whistleblower system designated by the Swedish Government (see [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som\\_sfs-2021-949](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som_sfs-2021-949)) - for instance, if the Whistleblower fears retaliation.

11.2 It is emphasized that the Whistleblower is free to choose to submit a report through the Arrangement or through the external whistleblower system.

## **12 DATA SECURITY AND DATA STORAGE**

12.1 Reports are stored as long as necessary and proportionate in order to comply with the requirements imposed by Swedish law.

12.2 Forenede Care, Delphi and Plesner will process all information reported through the Arrangement, including information on persons reported through the Arrangement, in accordance with applicable law in force at any time.

12.3 All reports will be stored properly, and it will only be possible for relevant persons of the whistleblower unit to access the information.

- 12.4 A report falling outside the scope of the Arrangement will be immediately forwarded to Forenedede Care's Head of People & Culture and closed in the Arrangement.
- 12.5 In principle, reports will be deleted from the Arrangement 45 days after Forenedede Care has finalized the processing, unless Forenedede Care has legitimate reasons to continue the storage, e.g. if required by other legislation, or if there is reason to believe that the report may be corroborated by subsequent reports on the same issue.
- 12.6 If the matter is reported to the police or another authority, the report will be closed in the Arrangement immediately after the case has been closed by the authorities in question.
- 12.7 If - on basis of the collected data - a disciplinary sanction is implemented against the reported person, or if there are other grounds justifying and requiring the continued storage of the data on the person concerned, such data will be stored, where an employee is involved, in the employee's personnel file.
- 12.8 Otherwise, the information is stored in accordance with Forenedede Care's deletion policy.

### **13 QUESTIONS**

- 13.1 If you have any questions regarding this Whistleblower Policy, you are welcome to contact Forenedede Care's Head of People & Culture.

### **14 UPDATING**

- 14.1 This Whistleblower Policy has been updated on or before: 1 December 2023