



Document I.D.	Eficode Group Whistleblowing Policy Group Whistleblowing Policy setting out our commitment to providing appropriate channels to communicate information or allegations throughout the Group.
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1. Introduction/Definitions

Eficode is committed to the highest standards of integrity, transparency, and accountability. This Policy provides a framework for reporting concerns about illegal, unethical, or improper conduct without fear of retaliation.

“Eficode Group” or “Group” means Eficode Holdings Oy and all (or any, as context may require) of the legal entities belonging to the same group of companies as it, as set out in the Finnish Accounting Act from time to time (i.e. controlled directly or indirectly by Eficode Holdings Oy);

“Policy” means this group policy providing a framework for reporting concerns about illegal, unethical, or improper conduct without fear of retaliation;

“TFEU” means the Treaty on the Functioning of the European Union;

2. Purpose/Objective

The aim of this Policy is to encourage reporting of concerns about illegal, unethical, or improper conduct without fear of retaliation, to provide clear information about reporting processes, and to instruct on reporting channels.

3. Scope

Eficode strives to operate as one business and it is important that we apply common values and show high levels of integrity globally, throughout the Eficode Group. As such, this Policy applies across all Eficode Group entities. However, we are mindful that nuances exist in local legislation that will need to be observed, and so you will find local addendum appended to this Policy. The local addendums only include local specificities when those differ significantly from the global Policy or extend its scope, and do not aim to replace the global Policy.

4. What can be reported

Concerns that can be raised in any Eficode country of operation with the exception of the UK, USA and Norway are listed in this section. Additionally, where local law extends the scope of what can be reported, this is specified in the relevant country section, as is the scope for the UK, USA and Norway (collectively “Reports” or singularly a “Report”).

Reports should be made for:

- breaches of European Union Law in the following areas:
 - public procurement;
 - financial services, products and markets, and prevention of money laundering and terrorist financing;
 - product safety and compliance;
 - transport safety;
 - protection of the environment;
 - radiation protection 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;
- breaches affecting the financial interests of the Union as referred to in Article 325 of the TFEU;
- breaches relating to the internal market, as referred to in Article 26(2) of the TFEU.

5. Reports outside of scope

This Policy, and the legal framework it implements, does not govern individual employee grievances, complaints relating to job performance, or complaints related to the terms and conditions of employment, that are not by their nature complaints which relate to a potential integrity violation, unless otherwise provided by local regulations.

Eficode strongly encourages reporting of such complaints via our internal people processes, including local grievance mechanisms as applicable. We are committed to maintaining a zero-tolerance approach to all conduct that is in violation of the law, our policies and values. Our commitment is further detailed in the following policies:

- [Anti-Harassment Policy](#)
- [Diversity, Equity and Inclusion Policy](#)
- [People Policy](#)
- [Code of Conduct](#)
- [Anti-Bribery and Corruption Policy](#)
- [Health and Safety Policy](#)
- [Human Rights Policy](#)
- [Environmental, Social, Governance Policy](#)

We want to encourage a culture where individuals feel comfortable engaging in an open and honest dialogue about these topics and are able to report any incidents they encounter or witness. This gives us the best chance of effectively investigating such incidents.

However, we understand that not everyone will feel comfortable raising an issue without anonymity. As such, we have made available an anonymous reporting channel for issues to be raised that fall outside the scope of the whistleblowing legal frameworks, but that will be treated internally with the same standard of confidentiality and care. The Eficode Group Internal Reporting Channel can be found here: <https://whistleblow.eficode.com/>

An Eficode employee knowingly raising a false allegation or raising a concern maliciously or in a manner not prescribed in this Policy, may be subject to disciplinary action up to and including dismissal for gross misconduct.

6. Who can make a report?

Reports raised in any Eficode country of operation with the exception of the UK, USA and Norway can be raised by the types of persons listed in this section. Additionally, where local law extends the scope of who can raise a Report, this is specified in the relevant country section, as is the scope for who can raise a Report in the UK, USA and Norway (collectively “Reporters”).

The following persons can make a Report under this Policy where information on breaches was acquired in a work-related context:

- persons having the status of worker, within the meaning of Article 45(1) TFEU, including civil servants;
- persons having self-employed status, within the meaning of Article 49 TFEU;
- shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members, as well as volunteers and paid or unpaid trainees;
- any persons working under the supervision and direction of contractors, subcontractors and suppliers;
- any persons where they report or publicly disclose information on breaches acquired in a work-based relationship which has since ended;
- any persons whose work-based relationship is yet to begin in cases where information on breaches has been acquired during the recruitment process or other pre-contractual negotiations.

7. Legal framework

This Policy complies with relevant whistleblowing laws, including but not limited to:

- **UK:** Public Interest Disclosure Act (PIDA) 1998 and related updates;
- **EU:** EU Whistleblower Protection Directive (Directive (EU) 2019/1937), as transposed into domestic law;
- **Norway:** Chapter 2 of the Working Environment Act;
- **US:** Sarbanes-Oxley Act, False Claims Act (FCA) and other applicable federal and state laws.

8. Confidentiality and Anonymity

Reports can be made confidentially or anonymously where permitted by local law. The identity of the whistleblower will not be disclosed without their consent, except as required by law or where necessary and legally permissible for the investigation.

9. Reporting Channels

Eficode provides the following reporting mechanisms:

- **Email:** Reports can be made by using the reporter's name, by emailing information about the suspected breach to whistleblowing@eficode.com;
- **Online Platform:** Reports can be made using your name or anonymously via the whistleblowing-platform found here: <https://whistleblow.eficode.com/>. The platform enables anonymous reporting and discussion, and **does not collect any personal information unless you voluntarily provide it**.

When making an anonymous Report, the online platform provides to the Reporter a randomly generated code that enables the Reporter to re-access the Report later. The whistleblowing

team handling the Report do not have any way to know or find out the code, therefore the responsibility to keep the code safe is on the individual making the Report. Without the code, it is not possible for the Reporter to gain access to the report later, or to have anonymous discussions with the whistleblowing team investigating the Report.

Whether the Reporter chooses to make a Report by using their name or anonymously, the same confidentiality standards apply.

In some circumstances, concerns may also be directly raised to regulatory authorities as permitted by local law. This can also serve as an escalation following exhaustion of Eficode's internal reporting channels. For example, if the Reporter does not get a reply within the prescribed time limit or if no actions were taken to attempt to cure the breach within the prescribed time limit.

10. Protection Against Retaliation

Eficode strictly prohibits retaliation against anyone who makes a Report in accordance with this Policy and the relevant local whistleblowing law.

Retaliation may include termination, demotion, harassment, or any other adverse action specified in local law. Any Eficode employee found to have engaged in retaliation may face disciplinary action up to and including dismissal for gross misconduct.

The measures for the protection of Reports is set out in Chapter VI of the EU Whistleblowing Directive shall also apply, where relevant and applicable, to:

- (a) facilitators;
- (b) third persons who are connected with Reporters and who could suffer retaliation in a work-related context, such as colleagues or relatives of the Reporter; and
- (c) legal entities that the Reporter owns, works for or are otherwise connected with in a work-related context.

11. Investigative Process

All Reports will be:

- Acknowledged within 7 days;
- Reviewed promptly by the designated whistleblowing team and legal counsel;
- Investigated impartially and thoroughly;
- Resolved with appropriate corrective actions, if necessary;
- The Reporter will be provided with information about what actions were taken based on the Report (or a reasoning why no action was taken) within three (3) months of making the Report.

12. External Reporting

Eficode encourages the Reporter to use Group internal reporting procedures set out in this Policy and the country specific addendums, to make a Report. There may also be occasions where it is appropriate for the Reporter to make a Report to an external body or competent local, supranational or international authority. If the relevant competent authority has set up an independent external reporting channel, the Reporter may raise their concerns through those means as well. Details of the authorities competent to receive a Report are set out in the country specific addendums. Eficode strongly encourages the Reporter to seek independent legal advice before reporting a concern to anyone external other than through the identified channels.

13. Record-Keeping

Records of Reports and investigations will be kept in accordance with applicable local laws.

14. Training and Awareness

Eficode will provide training to Eficode employees to ensure understanding of:

- Whistleblowing rights and protections;
- How to use the reporting mechanisms;
- The importance of ethical conduct and reporting concerns.

15. Responsibilities

Responsibilities relating to whistleblowing are divided as follows:

- **Reporters:** Report concerns in good faith and truthfully;
- **Eficode Managers and external-facing representatives:** Encourage reporting and protect whistleblowers;
- **Eficode Whistleblowing Team:** Oversee the whistleblowing process, maintain confidentiality, and ensure compliance with this Policy and local laws.

16. Whistleblowing Team

By default, the following roles have access to all incoming reports made via the channels described in section 9;

- Head of People Operations;
- Head of Security;
- All Eficode Legal Counsel and Group Sustainability and Compliance Manager.

If necessary, Reports or information contained in the Reports may be shared with certain individuals inside or outside the organization in order to properly handle and process the Report.

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Examples include additional individuals internally (supervisors, finance experts, people operations experts etc.), and/or government officials or other competent authorities where necessary. Any details about any Report will only be shared if absolutely necessary for the investigation of the Report and in accordance with the law and always maintaining the highest standards of confidentiality.

Denmark Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the “Policy”). In the event of a conflict, this section shall prevail. This country section is implemented in Denmark by all local legal entities with at least 50 employees (Art. 8(3), Whistleblowing Directive) (“Eficode Denmark”).

What concerns does this section apply to locally

In addition to section 4 of the Policy, this section covers Reports relating to the following matters:

- Serious offences and other serious matters, which may relate to:
 - Punishable offences, e.g., abuse of funds, theft, fraudulent misrepresentation, embezzlement, fraud, bribery, etc;
 - Serious or repeated violations of Danish legislation;
 - Serious or repeated violations of material internal guidelines, e.g., on business trips, gifts, financial reporting, etc; and/or
 - Serious workplace conflicts, e.g., in the form of sexual harassment or other serious harassment.

How to internally report a breach or concerns covered by this section locally

In Denmark, Reporters may use the reporting channels identified in the Policy. However, using the channels in the Policy means the concern will be heard and potentially investigated outside of the requirements in the Danish Whistleblower Act and instead in accordance with the Policy using group resources and as such, the Report may not be dealt with as per the specific confidentiality requirements of this section, however, in all instances the general confidentiality provisions of the Policy will always apply.

If you wish to have the Report heard and where appropriate investigated locally in accordance with the confidentiality requirements set out in this section and the requirements in the Danish Whistleblower Act, please use the local reporting channel found here:

<https://whistleblow.eficode.com/> to report your concern. If the Reporter requests a physical meeting, this will be set up within a reasonable timeframe. Eficode may request the assistance of an external law firm to obtain advice as to how to proceed in accordance with local legislation.

Duty of confidentiality

The designated persons at Eficode Denmark appointed to receive and investigate Reports received, are subject to a special duty of confidentiality. Further, any person at Eficode Denmark

or at group level who is involved in the investigations of a Report will be subject to the same special duty of confidentiality with regard to any information that has or is subject of the investigation of the Report received. Information that may directly or indirectly disclose the Reporter's identity will not be shared with any who are not designated at Eficode Denmark to receive and investigate Reports without the reporter's explicit consent.

Notice to reported persons and to other persons

If information about you is reported in a Report received, and the Report falls within this section, you will as a general rule, not receive any information about the processing of your personal data. If, on the other hand, the Report does not fall within this section, you will be informed of the processing of your personal data in accordance with the rules of the Data Protection Regulation and the Danish Data Protection Act.

Data protection

The processing of personal data in connection with a Report received will be on the basis of section 22 of the Danish Whistleblower Act, according to which processing of personal data subject to articles 6, 9 and 10 of the General Data Protection Regulation may take place if the processing of the personal data is necessary to investigate a Report received in a whistleblowing system established in accordance with the Danish Whistleblower Act.

For further information with regard to the processing of personal data please refer to the Denmark Privacy policy for employees or Privacy policy for external parties (www.eficode.com/privacy-policy).

External reporting locally

Eficode Denmark strongly encourages Reports to be made internally so that any concerns can be resolved. However, should employees decide to report their concerns externally, the competent authority is set out below:

- The Danish Data Protection Agency's general external whistleblowing system (www.whistleblower.dk).

Finland Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the "Policy"). In the event of a conflict, this section shall prevail. This country section is implemented in Finland by local legal entities with at least 50 employees ("Eficode Finland").

What concerns does this section apply to locally

In addition to section 4 of the Policy, this section covers Reports relating to the following matters:

- breaches of national law with certain limitations regarding public procurement (defence and security procurement is not included) and public health as further defined in local law.

External reporting locally

The Office of the Chancellor of Justice (fi. *Oikeuskanslerinvirasto*) acts as a centralized external reporting channel for whistleblower protection.

Breaches may be reported through the Office's centralised external reporting channel, if the three general requirements of whistleblower protection are met:

- The whistleblower cannot use their internal reporting channel;
- The whistleblower has a legitimate reason to believe that their internal report has not resulted in measures within the time prescribed or that it is ineffective, or
- The whistleblower has a legitimate reason to believe that they may face retaliation due to their report.

Familiarize yourself with [the requirements](#).

Website address: <https://oikeuskansleri.fi/en/centralised-external-reporting-channel>

Germany Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the "Policy"). In the event of a conflict, this section shall prevail. For a Report to be in scope of the procedure outlined below, the Reporter has to report a potential breach to the local internal reporting channel outlined below. This country section is implemented in Germany by local legal entities with at least 50 employees ("Eficode Germany").

Who this section applies to locally

In addition to section 6 of the Policy, the following types of persons can raise a Report:

- leased employees;
- persons employed for the purpose of their vocational training; and
- persons who, due to their economic independence, are to be regarded as equivalent to employees.

What concerns does this section apply to locally

In addition to section 4 of the Policy, this section covers Reports relating to the following matters:

- infringements which are punishable by law;
- infringements which are subject to administrative fines, provided the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies;
- Infringements of federal and land legislation related to:
 - public procurement;
 - financial services, products and markets, and/or prevention of money laundering and/or terrorist financing;
 - product safety and/or compliance;
 - transportation safety;
 - environmental protection;
 - promoting the use of energy from renewable sources and energy efficiency;
 - radiation protection and/or nuclear safety;
 - food and/or food safety, animal health and animal welfare;
 - public health;
 - consumer protection;
 - protection of privacy and/or personal data and/or the security of networks and/or network and information systems;
 - statements by federal civil servants which constitute a breach of the duty of loyalty to the Constitution.

How to internally report a Breach or concerns covered by this section locally

In Germany, the Reporter may use the reporting channels identified in the Policy. However, using this channel means the concern will be heard and potentially investigated using Group resources.

If you wish to have the concern heard and investigated locally in scope of this addendum, please use the local reporting channel found here: <https://whistleblow.eficode.com/> to report your concern.

External reporting locally

Eficode strongly encourages Reports to be made internally so that any concerns can be resolved. However, should employees decide to report their concerns externally in compliance with applicable provisions, the competent authorities are set out in the German Whistleblower Protection Act.

In particular, the local external reporting channels can be found here:
https://www.bundesjustizamt.de/DE/MeldestelledesBundes/ZustaendigkeitderMeldestellen/ZustaendigkeitderMeldestellen_node.html#AnkerDokument97000.

Netherlands Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the "Policy"). In the event of a conflict, this section shall prevail. This country section is implemented in the Netherlands by local legal entities with at least 50 employees ("Eficode NL").

What concerns does this section apply to locally

In addition to section 4 of the Policy, this section covers Reports relating to the following matters:

- a breach of EU Community law (violation or undermining the material scope in Article 2 WBD);
- an act or omission jeopardising a public interest in the following sense:

1. a (risk of) violation of a statutory regulations or internal company regulations containing a concrete obligation which internal regulations have been established by the company pursuant to a statutory regulation; or

2. a danger to:

- (i) public health;
- (ii) the safety of persons;
- (iii) the environment; or
- (iv) the proper functioning of the public service or an enterprise.

How to internally report a breach or concerns covered by this section locally In the Netherlands

Reporters may use the reporting channels identified in the Policy. However, using this channel means the concern will be heard and potentially investigated using Group resources.

If you wish to have the concern heard and where appropriate investigated locally, please reach out to the local officer for the Netherlands who is the Country Manager ("Local Officer") to file a Report and who will follow up on the Report with due care.

You can reach out to the Netherlands Country Manager whose contact information can be found here: <https://intra.eficode.com/pages/viewpage.action?pagelId=688655> with your concern or you can use the local reporting channel found here: <https://whistleblow.eficode.com/> to report your concern. You may Report your concerns in writing, orally by telephone or request a face to-face meeting with the Local Officer. Eficode may request the assistance of an external law firm to obtain advice as to how to proceed in accordance with local legislation.

External reporting locally

Eficode NL strongly encourages Reports to be made internally so that any concerns can be resolved. However, should Reporters decide to report their concerns externally, the competent authorities in the Netherlands are set out below:

- Authority for Consumers and Markets (Autoriteit Consument en Markt) - <https://www.acm.nl>
- Authority for Financial Markets (Autoriteit Financiële Markten) (www.afm.nl)
- Data Protection Authority (Autoriteit persoonsgegevens)(www.autoriteitpersoonsgegevens.nl)
- De Nederlandsche Bank N.V. (www.dnb.nl)
- Dutch Whistleblowers Authority (Huis voor Klokkenluiders)(www.huisvoorklokkenluiders.nl)
- Health and Youth Care Inspectorate (Inspectie gezondheidszorg en jeugd)(www.igj.nl) • Dutch Healthcare Authority (Nederlandse Zorgautoriteit) (www.nza.nl)
- Authority for Nuclear Safety and Radiation Protection (Autoriteit Nucleaire Veiligheid en Stralingsbescherming) (www.autoriteitnvs.nl)
- Other authorities appointed by the minister or statute Information on how to report can be found on the respective authority's website. It is also possible to seek advice on a confidential basis from the Advice Department of the Dutch Whistleblowers Authority before reporting any breaches (E:advies@huisvoorklokkenluiders.nl).

Norway Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the "Policy"). In the event of a conflict, this section shall prevail. This country section is implemented in Norway by local legal entities with at least 5 employees ("Eficode Norway").

Who this section applies to locally

The following persons can make a Report under this Policy:

- An employee has the right to report issues of concern in the employer's undertaking.
- Workers hired from temporary-work agencies also have a right to report issues of concern at the hirer's undertaking.

What concerns does this section apply to locally

This section covers the reporting of issues of concern include breaches of legislation, written ethical guidelines in the undertaking or ethical norms on which there is broad agreement in society, for example, circumstances that may involve:

- a. a danger to life or health
- b. a danger to climate and the environment
- c. corruption or other economic crime
- d. the abuse of authority
- e. an unsatisfactory working environment
- f. breach of personal data security

External reporting locally

An employee may always report issues of concern externally to a public supervisory authority or other public authority.

An employee may report issues of concern externally to the media or the public at large only if:

- a. the employee is in non-negligent good faith regarding the content of the report,
- b. the report concerns issues of concern of public interest, and
- c. the employee has first reported the matter internally or has reason to believe that internal whistleblowing would not be appropriate.

Poland Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the "Policy"). In the event of a conflict, this section shall prevail. This country section is implemented in Poland by local legal entities with at least 50 employees ("Eficode Poland").

Who this section applies to locally

In addition to section 6 of the Policy, the following types of persons can raise a Report:

- entrepreneurs;
- commercial representative;
- public officers (e.g. policeman, board guards, etc.);
- soldiers;
- other persons, in cases where information concerning a breach has been acquired during any process or other pre-contractual negotiations (suppliers of goods and services, corporate bodies candidates etc.).

What concerns does this section apply to locally

In addition to section 4 of the Policy, this section covers Reports relating to the following matters:

- corruption;
- financial interests of the State Treasury of the Republic of Poland, a local government unit;
- constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities;
- infringements relating to Eficode's internal ethical standards.

How to internally report a breach or concerns covered by this section locally In Poland

In Poland, employees may use the reporting channels identified in the Policy. However, using the channels in the Policy means the concern will be heard and potentially investigated outside of the requirements of local law and instead in accordance with this Policy using Group resources.

If you wish to have the Report heard and where appropriate investigated locally in accordance with the requirements set out in local legislation, you can use the local reporting channel found here: <https://whistleblow.eficode.com/> to report your concern. If the Reporter requests a physical

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meeting, this will be set up within a reasonable timeframe. Eficode may request the assistance of an external law firm to obtain advice as to how to proceed in accordance with local legislation.

Sweden Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the "Policy"). In the event of a conflict, this section shall prevail. This country section is implemented in Sweden by local legal entities with at least 50 employees ("Eficode Sweden").

What concerns does this section apply to locally

In addition to section 4 of the Policy, this section covers Reports relating to the following matters:

- Breaches of Swedish Law that implement or complete European Union Law;
- Other complaints and concerns that are of such nature that it is in public interest that they are reported.

How to internally report a breach or concerns covered by this section locally In Sweden

In Sweden, employees may use the reporting channels identified in the Policy. However, using this channel means the concern will be heard and potentially investigated using Group resources.

If you belong to another category of persons who may make Reports by virtue of working or professional relationship as defined above, or you are an employee and you wish to have the concern heard and where appropriate investigated locally, you may use the local reporting channel found here: <https://whistleblow.eficode.com/> or contact your Country Manager whose details can be found here: <https://intra.eficode.com/pages/viewpage.action?pageId=688655> to report your concern. You may also request to report at a physical meeting which will be accommodated within a reasonable time period.

Eficode may request the assistance of an external law firm to obtain advice as to how to proceed in accordance with local legislation.

External reporting locally

Eficode Sweden strongly encourages Reports to be made internally so that any concerns can be resolved. However, should Reporters decide to report their concerns externally, i.e., using a reporting channel maintained by a competent authority. The competent authorities are set out below:

- Arbetsmiljöverket (The Swedish Work Environment Authority) - www.av.se

- Boverket (The Swedish National Board of Housing, Building and Planning) - www.boverket.se
- Ekobrottsmyndigheten (The Swedish Economic Crime Authority) - www.ekobrottsmyndigheten.se
- Elsäkerhetsverket (The National Electrical Safety Board) - www.elsakerhetsverket.se
- Fastighetsmäklarinspektionen (Inspectorate) – www.fmi.se (The Swedish Estate Agents)
- Finansinspektionen (government authority tasked with monitoring the financial market) - www.fi.se
- Folkhälsomyndigheten (Public Health Agency of Sweden) - www.folkhalsomyndigheten.se
- Havs- och vattenmyndigheten (Swedish Agency for Marine and Water Management) - www.havochvatten.se
- Inspektionen för strategiska produkter (Inspectorate of Strategic Products) – www.isp.se
 - Inspektionen för vård och omsorg (The Health and Social Care Inspectorate) - www.ivo.se
- Integritetsskyddsmyndigheten (The Swedish Authority for Privacy Protection) - www.imy.se
- Kemikalieinspektionen (The Swedish Chemicals Agency) - www.kemi.se
- Konkurrensverket (The Swedish Competition Authority) - www.konkurrensverket.se
- Konsumentverket (The Swedish Consumer Agency) - www.konsumentverket.se
- Livsmedelsverket (The www.livsmedelsverket.se Swedish Food Agency) - 65
- Läkemedelsverket (The Swedish Medical Products Agency) - www.lakemedelsverket.se
- Länsstyrelserna (County www.lansstyrelsen.se Administrative Boards)
- Myndigheten för samhällsskydd och beredskap (The Swedish Civil Contingencies Agency) - www.msb.se
- Naturvårdsverket (The Swedish Environmental Protection Agency) - www.naturvardsverket.se
- Post- och telestyrelsen (The Swedish Post and Telecom Authority) – www.pts.se
- Regeringskansliet (The Government Offices of Sweden) - www.regeringen.se
- Revisorsinspektionen (The Swedish Inspectorate of Auditors) - www.revisorsinspektionen.se
- Skatteverket (The Swedish Tax Agency) - www.skatteverket.se
- Skogsstyrelsen (The Swedish Forest Authority) - www.skogsstyrelsen.se
- Spelinspektionen (The Swedish Gambling Agency) - www.spelinspektionen.se
- Statens energimyndighet (The Swedish Energy Agency) - www.energimyndigheten.se
- Statens jordbruksverk (The Swedish Board of Agriculture) – www.jordbruksverket.se
- Styrelsen för ackreditering och teknisk kontroll (The Board for Accreditation and Conformity Assessment, SWEDAC) - www.swedac.se
- Transportstyrelsen (The Swedish Transport Agency) Protection against retaliation under Swedish Whistleblowing Act - www.transportstyrelsen.se

Protection against retaliation under Swedish Whistleblowing Act

Reporters who may make Reports by virtue of working or professional relationship as defined above under this section enjoy protection against retaliation under the Swedish Whistleblowing Act (Sw. lag om skydd för personer som rapporterar om missförhållanden, 2021:890) provided that the following conditions are met:

- The Reporter reported the complaint or concern using Eficode Sweden's local internal reporting line as described above, an external reporting line maintained by a competent authority or – subject to further conditions – by public disclosure.

Under the Swedish Freedom of Press Act and the Swedish Fundamental Law on Freedom of Expression everyone is free to communicate information on any subject whatsoever for the purpose of publication in programmes or technical recordings ("freedom to communicate information") as well as the right to procure information on any subject whatsoever in order to communicate or publish it ("freedom to procure information"). An employee's duty of loyalty to Eficode Sweden as the employer may restrict these rights.

United Kingdom Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the “Policy”). In the event of a conflict, this section shall prevail. This country section is implemented in the United Kingdom by all local legal entities ("Eficode UK").

Who this section applies to locally

Current and former employees and “workers” (extended definition includes agency workers, freelance workers, seconded workers, homeworkers and trainees, non-executive directors, and LLP members, and overseas employees (sections 43A, 43K, and 230(3), Employment Rights Act 1996).

What concerns does this section apply to locally

This section covers the reporting of complaints and concerns relating to any practice or action of Eficode, its employees or other agents that you reasonably believe is against the public interest, in that the practice or action is:

- a criminal offence;
- a failure to comply with any legal obligation;
- a miscarriage of justice;
- a danger to the health and safety of any individual;
- damage to the environment;
- an attempt to conceal information on any of the above.

External reporting locally

If, after escalating your concerns, you believe that the appropriate remedial action has not been taken, you may then report the matter to the proper authority. These authorities include:

- HM Revenue & Customs
- the Financial Conduct Authority
- the Health and Safety Executive
- the Environment Agency or Scottish Environmental Protection Agency
- the Information Commissioner

This list is not intended to be exhaustive, and you must take care to ensure you contact the proper authority in relation to the particular concerns you have.

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If you are unsure as to the appropriate authority, advice can be sought from Protect (formerly known as Public Concern at Work) which is an independent Whistleblowing Charity. Their contact details are below:

Email address: whistle@protect-advice.org.uk

Tel. 0203 117 2520

Website: [Protect - Speak up stop harm - Homepage](https://www.protect-advice.org.uk/)

USA Addendum

This country specific section supplements the Eficode Group Whistleblowing Policy, implemented by resolution of the General Counsel of Eficode Group Oy on 3rd February 2025 (the "Policy"). In the event of a conflict, this section shall prevail. This country section is implemented in the United States of America by all local legal entities ("Eficode US").

Who this section applies to locally

This section applies to employees, contractors, and other stakeholders who wish to report suspected wrongdoing or unethical behavior without fear of retaliation, in compliance with U.S. whistleblowing laws, including the Sarbanes-Oxley Act (SOX), False Claims Act (FCA), and other applicable regulations.

What concerns does this section apply to locally

It covers the reporting of any suspected misconduct, including but not limited to:

- Fraud, embezzlement, or financial irregularities;
- Violations of laws, regulations, or Company policies;
- Workplace harassment or discrimination;
- Health and safety violations;
- Environmental damage or negligence;
- Retaliation against whistleblowers or individuals cooperating with investigations.

External reporting locally

External whistleblowing refers to reporting misconduct or wrongdoing to parties outside the organization, such as government agencies, regulators, or the media. U.S. laws regulate and protect external whistleblowing under specific circumstances. It is highly recommended that you seek independent legal advice before making any external reports.

Key Restrictions and Requirements

Good Faith Reporting: Whistleblowers must report in good faith, meaning they genuinely believe the information they disclose is accurate and indicates wrongdoing.

Specific Reporting Channels: Federal laws like SOX specify reporting to designated agencies (e.g., SEC, OSHA) for legal protection.

Scope of Disclosure: Certain laws, such as SOX, protect whistleblowers only when the disclosed information pertains to violations of federal law.

Reporting to the media is rarely protected unless there is no feasible regulatory channel or the whistleblower faces immediate danger or risks.