

MEKO Whistleblowing Service

MEKO strives to maintain a sound business culture and counteract corruption and other irregularities. So-called whistleblowers play a central role in safeguarding and promoting important values in a democratic society, such as openness and transparency. MEKO's whistleblowing service is part of the organisation's work to prevent and detect misconduct and to protect whistleblowers who report misconduct. Through MEKO's whistleblowing service, whistleblowers can report misconduct and irregularities within MEKO without having to worry about negative consequences.

What can be reported?

The whistleblowing must concern misconduct that there is a public interest in bringing to light. The information must therefore concern the public and not the reporting person's own work or employment conditions. Circumstances concerning an individual person may in some cases be of public interest if, for example, they involve repeated or systematic violations that may be considered unacceptable from a broader societal perspective. Violations of internal regulations such as codes of conduct may in some cases be of public interest.

Whistleblowing may also concern breaches of certain EU rules and Swedish rules that implement or supplement the EU rules. The EU rules covered are listed in Annex 1 to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

The reporting person does not need to have actual evidence; reasonable concerns or suspicions are sufficient.

What should not be reported?

The reporting channels should not be used for:

- General expressions of dissatisfaction. Such matters should be communicated to the immediate manager or the HR function.
- Reporting security-protection-classified information under the Security Protection Act (2018:585) or other information relating to national security.

Who can report and receive protection

The persons protected by the Whistleblower Act are persons with what is known as a work-related context connected to the business. These are employees or other persons who are active in or in connection with the business where the misconduct occurs in one way or another. This also includes part-time employees, job applicants and persons who have ended their employment. The reporting person states their affiliation to this group of persons in connection

with reporting.

What the protection means

The protection means a prohibition for MEKO from a) preventing or attempting to prevent reporting and, because of reporting, taking b) reprisals. The protection also consists of c) freedom from liability and the right to damages in the event of violations of the prohibitions.

- A preventive measure may consist of the operator offering a benefit so that someone will not consult with their employee organisation.
- A reprisal is, for example, dismissal, failure to promote, changed work tasks, changed workplace, salary reduction and changed working hours.
- Protection in the form of freedom from liability means that a person who, through whistleblowing under the Act, breaches a duty of confidentiality cannot be held liable for having breached the duty of confidentiality.

For protection in the form of freedom from liability, it is required that the reporting person had reasonable grounds to assume that the reporting of the specific information covered by the duty of confidentiality was necessary in order to reveal the misconduct.

Freedom from liability is not granted in the event of an intentional disregard of such confidentiality obligations that, under the Public Access to Information and Secrecy Act (OSL), restrict the right to communicate and publish information under the Freedom of the Press Act or the Fundamental Law on Freedom of Expression, so-called qualified confidentiality, or disregard of confidentiality under the Act (1971:1078) on Defence Inventions.

Freedom from liability is also not granted when a reporting person discloses documents. Freedom from liability does, however, apply if the reporting person verbally or in another way reports information from a document without disclosing the document.

If the reporting person commits a crime through the obtaining of information, the person is not protected. Crimes that can typically be committed in obtaining information are theft, unlawful intrusion, computer intrusion, espionage or unauthorised handling of secret information.

Who administers the whistleblowing system?

MEKO's internal reporting channel is a secure system provided by the party independent of MEKO, KPMG AB ("KPMG"). KPMG's Whistleblowing Service is completely separate from MEKO's intranet and external website and can receive reports around the clock.

The reporting person may choose to report anonymously or to identify themselves with their personal details. No account registration is required to make a report, but it facilitates further investigation of the case and/or follow-up of the status of the case. To ensure the reporting person's anonymity, KPMG AB does not store IP addresses or other metadata. The system also protects the report and any information about the person or persons whose identity appears in the report.

If the person who normally handles whistleblowing cases is themselves the subject of a report, the case will immediately be reallocated to another independent and authorized case handler. This ensures objective and legally secure handling.

How does reporting take place?

1. A report is submitted by the person wishing to report completing an electronic form in KPMG's Whistleblowing Service. Reporting can also be made via voicemail through KPMG's Whistleblowing Service, or through voicemail the reporting person may also request to report at a physical meeting.
2. If the reporting person wishes to continue a dialogue and/or follow the status of the case, the reporting person is assigned a unique case number and password in order to follow the case in KPMG's Whistleblowing Service. The details need to be stored securely.
3. KPMG AB's receiving unit receives the case (and confirms receipt if the reporting person has created an account for further contact or has otherwise provided contact details).
4. KPMG AB's receiving unit makes an initial assessment of the case.
5. The report and the initial assessment are forwarded to the predetermined contact persons within MEKO for further handling and action planning. KPMG AB ensures that a report is not forwarded to anyone within MEKO who is affected by the report.
6. MEKO decides on any measures.
7. Feedback is provided to the reporting person if the person has created an account or has otherwise provided contact details.

Right to confirmation and feedback

The reporting person receives a confirmation from KPMG AB that the report has been received within seven days, unless the reporting person has waived this confirmation or there are reasons to believe that a confirmation would reveal the person's identity.

KPMG AB provides feedback to the reporting person to a reasonable extent regarding what measures have been taken and why within three months from the receipt of a report (or, if no confirmation of receipt has been provided, seven days from the date the report was received).

If information that can identify you needs to be disclosed, you will be informed before the disclosure takes place, unless this risks making the investigation more difficult.

Different ways of reporting misconduct

• External reporting of misconduct may also be made to a competent authority. Information about which authorities receive whistleblower reports and how reporting takes place can be found on the respective authority's website, for example the Swedish Work Environment Authority, the Swedish Financial Supervisory Authority and the Swedish Authority for Privacy Protection.

Public disclosure

Means that information about misconduct is made available to the public, for example if the reporting person themselves publishes information on social media or provides information to a

journalist, who then publishes it.

Particularly regarding public disclosure

If reporting takes place through public disclosure, one of the following conditions must exist for the person to be protected under the Whistleblower Act:

- an authority that has an external reporting channel has failed in its duty to take measures,
- that the misconduct entails a risk to life and health, or
- that the reporting person has reasonable grounds to assume that there is a risk of reprisals.

Freedom to communicate information and freedom to collect information

According to the Freedom of the Press Act and the Fundamental Law on Freedom of Expression, everyone has a constitutionally protected right to provide information for publication in the media (freedom to communicate information). There is also a right to obtain information for the purpose of making it public (freedom to collect information). These rights have limitations; for example, they do not cover information where disclosure would constitute certain serious crimes, such as crimes against the security of the Realm.