



Rosti strives for a healthy business environment and is committed to transparency and accountability throughout its operations. Rosti is aware that organizations can be subject to mismanagement and other abuses. Rosti encourages the reporting of actual or suspected irregularities of public interest within Rosti.

An individual who wants to report irregularities (the "**Whistleblower**") should feel safe and know that he or she can report irregularities of public interest without risk of retaliation and that reports are handled in a professional and confidential manner.

Everyone who is part of Rosti's whistleblower circle has the opportunity to report. Those included in this circle are those who interact with Rosti in a work context, such as employees, consultants, trainees or volunteers.

### **Reporting of irregularities**

Irregularities are events of public interest, such as violations of laws and regulations or of Rosti's own policies, or other misconducts for which there is a public interest in disclosure.

Some examples of activities or events that are considered to be irregularities in the public interest are:

- i) Bribery, theft, fraud, accounting fraud, tax evasion and other criminal acts,
- ii) serious breaches of internal governance documents,
- iii) activities that may cause damage to persons or property,
- iv) failure to rectify, or to report, events that could result in significant costs or losses,
- v) abuse of power or position,
- vi) discrimination on the grounds of age, race, gender, religion, sexual orientation, marital status, parental status, political opinion or ethnic origin in employment or use of services,
- vii) corruption and conflicts of interest; or
- viii) violations of the fundamental rights and freedoms of any person.

### **Report to your manager**

Anyone who discovers or suspects irregularities is encouraged to report it to their manager.

### Internal reporting channel

Reports can also be made through an internal reporting channel. Information on the internal reporting channel is available on Rosti's website.

### External reporting channels and publication:

Those who wish to report an irregularity can also do so by using an external reporting channel through which reports are made to the competent authority. Information on how to proceed to report through an external reporting channel can be found on each authority's website. In Sweden you can find information [here](#).

### Investigation and response

Irregularities should be investigated as efficiently as the circumstances require and within applicable time limits. Rosti has appointed a "Whistleblower Committee" which is responsible for the internal management of reports received through the internal reporting channel. The members of the Whistleblower Committee are subject to a special confidentiality obligation. This means, among other things, that they may not reveal the identity of a reporting person or the content of a report to anyone else in the organization except as set out in this document.

It is important that any individual who makes a report genuinely suspects that an irregularity of public interest exists.

Rosti may enlist the support of an external party in handling and investigating reports received.

Notwithstanding the above, the Whistleblower shall, no later than seven days after submitting a report, be provided with a confirmation that the report has been received. Within three months of confirmation, the Whistleblower should receive reasonable feedback on any action taken or planned, and the reasons for it. If the deadline may be extended for specific reasons, the Whistleblower will be informed accordingly.

### **Protection when reporting**

A whistleblower must be protected from all types of retaliation. The protection applies provided that the whistleblower has had reasonable grounds to assume that the information in the report is true and that he or she is not guilty of a crime by obtaining the information. The same applies to a person who assists the Whistleblower in reporting, such as an elected official or a safety officer. The disclosure of documents in connection with reporting is not covered by the protection.

Examples of retaliation from which whistleblowers should be protected are:

- termination, dismissal, reassignment,
- lack of pay increase, reduction in benefits,
- unjustified poor performance evaluations; and
- lack of promotion, ostracism and any other retaliation related to the reporting.

Rosti shall not retaliate against anyone for approaching their workers' organization for consultation on the issue of reporting. Nor should Rosti obstruct or attempt to obstruct such consultation.

A whistleblower is also protected when he or she chooses to report to a competent authority through an external reporting channel. However, the protection applies provided that no reasonable follow-up action has been taken by Rosti after internal reporting, or if the whistleblower has not received confirmation of receipt of the report within seven days, or has not received feedback within three months. The protection for external reporting also applies when the whistleblower has reasonable grounds to believe that there is an irregularity that involves an imminent or obvious danger or if internal reporting can be assumed to entail a risk of retaliation or failure to remedy the irregularity.

Whistleblowers are protected from investigation, which means that Rosti may not investigate the identity of the person who submitted a report. Nor may Rosti obstruct or attempt to obstruct reporting. Please note that the freedom to communicate and procure information according to the Freedom of the Press Act and the Fundamental Law on Freedom of Expression applies.

## **Confidentiality, data protection and documentation**

### **Confidentiality**

A report of irregularities or suspected irregularities must be handled confidentially. Information that could lead to the identification of the reporting person may be disclosed, for example in the context of a police report, provided that it does not hinder or impede the purpose of the follow-up of the report.

The Whistleblower Committee is bound by a special confidentiality commitment as stated above.

### **Data protection**

Personal data are processed in the context of follow-up cases, for the purpose of taking action, for reports to be used as evidence in legal proceedings or otherwise in accordance with law or regulation. Personal data processed in the context of a follow-up case and the taking of measures following a follow-up case may be processed for a maximum of two years after the case has been closed. Personal data that is clearly irrelevant to the processing of a case may not be collected and will be deleted as soon as possible. More information on Rosti's processing of personal data relating to employees can be found in our privacy policy for employees, or if you are not an employee, in our privacy policy.

### **Documentation**

The case shall be documented in an appropriate manner.

Written documentation and reports should be kept for as long as necessary, but not more than two years after the case has been closed.