

WHISTLEBLOWER POLICY

This policy aims to clarify the whistleblowing procedure in the Invoicery Int AB group, of which Frilans Finans Sverige AB is a part. This steering document also states the protective measures available to the person who reports a misconduct or suspected misconduct in the workplace (the whistleblower).

What can I report?

Whistleblowing means that an employee reports misconduct or problems in a work-related context where there is a public interest of it coming to light and the whistleblower has reasonable grounds to believe that the information is true. Examples of public interest wrongdoing include (*kindly note the list is not exhaustive*) :

- Violation of human rights
- corruption
- criminal acts
- Acts which endanger life, health or the environment
- Generally unethical behaviour

If you have any questions or concerns about your workplace, you should in the first instance contact your team manager, HR manager or safety representative.

You can read more about our organizations' ethics in the constitution of the Invoicery Int group.

Internal reporting

1. Send your whistleblowing report to one of the following email addresses:

Frilans Finans Sverige AB: visselblas@frilansfinans.se
Invoicery Business AB: visselblas@invoicerybusiness.se
Invoicery Denmark ApS: whistleblow@invoicery.dk

Alternatively by post:

Frilans Finans Sverige AB.
c/o Visselblås (confidential)
Dag Hammarskjölds väg 13.
752 37 Uppsala.

Describe the case in as much detail as possible. This will provide us with the basis for proceeding with an investigation. These e-mail addresses are all handled by an appointed external consultant bound by professional secrecy.

Here are some examples of questions you can ask yourself when writing your report:

- What is the report about?
- Why am I making this report?
- When and where did the incident occur?

2. All cases reported through the whistleblowing routine are investigated.

First, an investigation is carried out to determine whether the case qualifies as a whistleblowing case and the accuracy of the report.

If the matter is not to be handled as a whistleblowing case, the whistleblower is informed of this and referred to the appropriate person, such as the immediate supervisor, the HR manager or Invoicery Groups Safety Committee.

3. If the matter is a whistleblowing case, it will be investigated by our appointed investigator. If the whistleblower feels uncomfortable and would prefer to stay anonymous, the whistleblower should submit an anonymous report, e.g. by emailing from an email address outside the organisation or by sending a letter. Please note that the non-anonymous whistleblower may be contacted with questions if this is necessary for the investigation

4. The whistleblower should receive confirmation within seven days of reporting that the report has been received, unless there are reasonable grounds for not confirming, for example for the safety of the whistleblower. An investigation shall be initiated expeditiously. If an urgent action is required, it will be taken before an investigation is conducted.

5. The investigator will report back to the management of the business for any action to be taken.

6. Feedback to the whistleblower with an update on any action taken on the report shall be provided no later than three months from the date of receipt of the acknowledgement of the report.

External reporting

It is also possible to whistleblow externally to the responsible national authority and, if applicable, to the responsible EU body.

Note that for a case to qualify as a whistleblowing case, the case must meet the same criteria of maladministration with public interest and where it is considered reasonable that the information is true. Contact the relevant authority for more information.

Whistleblower protection

A whistleblower cannot be held liable for breach of confidentiality provided that the whistleblower has reasonable grounds to believe that the reported information is true.

The employer is prohibited from preventing or attempting to prevent reporting or, because of reporting, retaliating against the whistleblower or anyone else who supports the whistleblower, is associated with the whistleblower, or a legal entity that the whistleblower owns, works for, or is otherwise associated with. The employer must also not attempt to prevent or retaliate against anyone who contacts the employee organization.