

POL GOV_002

Whistleblowing Policy

1. Introduction

This Whistleblowing Policy ("Policy") is applicable to all employees and contractors of Flowminder Foundation. This Policy is designed to promote transparency and accountability by encouraging the reporting of any wrongdoing or concerns in the workplace, as well as ensuring that whistleblowers are protected from retaliation.

Due to our obligations to our donors, this policy is consistent with the principles of both:

- U.S. Code § 4712 Enhancement of contractor protection from reprisal for disclosure of certain information; and
- the UK Public Interest Disclosure Act 1998 (PIDA).

2. Purpose

Flowminder is committed to upholding the highest ethical standards and values in all its activities. This Policy outlines the procedures for reporting concerns related to fraud, misconduct, illegality, or any other wrongdoing. Whistleblowing is an essential mechanism for detecting and addressing any issues that may compromise the integrity and reputation of our organisation.

3. Scope

This Policy applies to all employees, officers, agency employees, and contractors engaged by Flowminder. It covers all aspects of wrongdoing, including but not limited to criminal offences, violations of legal obligations, health and safety risks, ethical concerns, data privacy concerns, and other actions contrary to public interest or our organisation's values.

4. Principles

4.1 Protection from retaliation

Flowminder is committed to safeguarding whistleblowers from any form of retaliation, including dismissal, demotion, harassment, or other adverse actions as a result of their disclosure. Whistleblowers must not suffer any detriment because they have reported a concern.

4.2 Qualifying disclosures

Whistleblowers are protected when making qualifying disclosures. Qualifying disclosures encompass any information reported in the public interest, where there is a reasonable belief that wrongdoing, such as a criminal offence, breach of legal obligations, or a health and safety risk, has occurred, is occurring, or is likely to occur. Qualifying disclosures are not limited to just violations of the law. They can also encompass issues related to ethical misconduct, fraud, corruption, mismanagement, or actions that are against Flowminder's policies or values, as long as these

actions have a broader public interest dimension. It is not necessary to provide proof; a reasonable belief is sufficient.

4.3 Confidentiality

All reports and the identity of the whistleblower will be treated confidentially to the extent permitted by law. Confidentiality will be maintained to protect whistleblowers from potential retaliation.

5. Procedures

5.1 Reporting a concern

In the first instance, employees should report their concerns to their line manager, unless they reasonably believe that the line manager is involved in the wrongdoing or have other reasons not to approach the line manager. Concerns may also be reported to a member of the Senior Leadership Team, including the Managing Director and members of the Flowminder's Board of Directors. The Board of Directors appoints a board member to act as officer overseeing the whistleblowing policy and its application, listed at the bottom of this document.

5.2 Investigation

All concerns raised under this Policy will be investigated thoroughly, promptly, and confidentially. Investigations will be carried out by an appropriate authority, ensuring adherence to the principles outlined above. Whistleblowers will be asked to provide information and may be consulted during the investigation.

5.3 Non-retaliation and corrective action

No employee will be victimised for making a legitimate disclosure under this Policy. Any retaliation against whistleblowers will be treated as a disciplinary offence. Corrective actions, including internal disciplinary measures and, when applicable, external reporting to regulatory authorities, will be taken in response to substantiated concerns.

5.4 External Reporting

If, following internal reporting and investigation, the employee believes that the appropriate action has not been taken, they have the right to report their concern to relevant external authorities, as allowed by law. These authorities may include:

Swedish agencies:

1. Swedish Tax Agency (Skatteverket): Responsible for national tax collection and administering the population registration.
2. Swedish Financial Supervisory Authority (Finansinspektionen): The government agency responsible for financial regulation. It supervises and monitors banks, credit markets, securities, and insurance companies.
3. Swedish Competition Authority (Konkurrensverket): Responsible for enforcing Swedish and European competition laws. It works to ensure that companies compete fairly and that consumers' rights are protected.

4. Swedish Work Environment Authority (Arbetsmiljöverket): This agency is responsible for issues relating to the working environment, ensuring that workplaces meet health and safety standards.
5. Swedish Economic Crime Authority (Ekobrottsmyndigheten): This body deals with complex economic crimes in Sweden, similar to the UK's Serious Fraud Office.
6. Swedish Authority for Privacy Protection (Integritetsskyddsmyndigheten, formerly Datalinspektionen): This is the regulatory authority responsible for monitoring and enforcing compliance with laws protecting the privacy and personal data of individuals.

UK agencies:

1. HM Revenue & Customs (HMRC): This is the UK government department responsible for the collection of taxes, the payment of some forms of state support, and the administration of other regulatory regimes including the national minimum wage.
2. The Financial Conduct Authority (FCA): Previously known as the Financial Services Authority (FSA), this is a financial regulatory body in the UK, operating independently of the UK government, and is financed by charging fees to members of the financial services industry. The FCA regulates financial firms providing services to consumers and maintains the integrity of the UK's financial markets.
3. The Competition and Markets Authority (CMA): This is an independent non-ministerial government department responsible for preventing and reducing anti-competitive activities, promoting competition for the benefit of consumers, and ensuring that markets work well for consumers, businesses, and the economy.
4. The Health and Safety Executive (HSE): This is the national independent watchdog for work-related health, safety, and illness. It acts in the public interest to reduce work-related death and serious injury across Great Britain's workplaces.
5. The Serious Fraud Office (SFO): This is a government department of the Government of the United Kingdom, accountable to the Attorney General. It investigates and prosecutes serious or complex fraud, bribery, and corruption.
6. The Information Commissioner's Office (ICO): This is an independent authority set up to uphold information rights in the public interest, promoting openness by public bodies and data privacy for individuals.

6. Data Protection

Personal data collected during the reporting and investigation process will be processed in accordance with our data protection policy. The confidentiality and security of data will be maintained in line with legal requirements.

7. Review

This Policy will be reviewed annually to ensure its effectiveness and compliance with relevant legislation, including U.S. Code § 4712 Enhancement of contractor protection from reprisal for disclosure of certain information; and the UK Public Interest Disclosure Act 1998.

Flowminder is committed to a culture of openness and accountability and encourages employees, contractors, and others working with us to report any concerns they may have without fear of reprisal.

We value the contributions of whistleblowers in helping us maintain the highest ethical and operational standards.

8. Contact information

For inquiries, guidance, and reporting related to the Conflict of Interest Policy, please contact any of the following:

Board Whistleblowing Officer:

David Brewin

whistleblowing@flowminder.org

Flowminder's Managing Director

Daniel A Power

managing.director@flowminder.org