

Issued by The Audit Committee	Date of issue 2022-07-14	Last update 2023-03-08	Edition 2	Page 1 (9)
Approved by The Audit Committee, 2022-07-14	Matter WHISTLEBLOWER POLICY			
Distribution The Board, Group Management Team				

1. Purpose

Internally as well as externally, Cloetta strives to achieve and maintain an open business climate and high business ethics. Cloetta is therefore committed have internal rules and compliance routines in place to facilitate this behaviour and to take action against misconduct within its operations. Employees that are involved within Cloetta’s operations are the most important source of insight for revealing possible misconduct. However, also third-party individuals that come into contact with Cloetta might become aware of possible misconduct. Access to clear guidance and a possibility for such people to safely report assumed misconduct without fear of repercussion is thus very important.

In this policy, Cloetta sets out what rules shall apply for whistleblowing, the protection granted to whistle blowers, procedures for whistleblowing and responsibility and assignment of company’s controls and investigations relating to such reports.

2. Applicable rules

This policy implements legal requirements to maintain internal whistleblowing reporting channels. As Cloetta is a multinational group, this policy implements the Whistleblowing Directive (as defined in paragraph 4) and national implemented rules based on the directive for the countries where the Cloetta group has a legal or statutory seat. For countries outside of the EU, national rules may also apply, depending on each country. Cloetta is also obligated to maintain a confidential reporting system under the BRCGS Global Food Safety Standard certification¹ that its production facilities are certified under, reporting under this standard shall also be covered by this policy.

3. Applicability of policy

This policy applies to all Cloetta Entities (as defined in paragraph 4).

4. Definitions

Within this policy, the following terms, whether in singular or plural, shall have the meaning as set out below when written with a capital letter:

“**Cloetta Entity**” shall mean a company within the Cloetta group, controlled directly or indirectly, by Cloetta AB (publ). “**Cloetta Entities**” shall mean all entities within the Cloetta group.

“**Follow-up report**” shall mean a report setting out the allegations, the investigation and any conclusion on recommended actions prepared by Investigator(s),

“**Group Investigator(s)**” shall mean the person(s) appointed by the executive management team to receive report from Reportees on a group-wide level. The Group Investigator(s) shall also investigate and propose remedial actions if misconduct can be substantiated.

¹ All Cloetta production sites are certified by GRCGS under its Global Food Safety Standard.



“**Local Investigator(s)**” shall mean the person(s) appointed by each Cloetta entity in accordance with paragraph 7 of this policy to receive reports from Reportees within the local Cloetta entity. The Local Investigator(s) shall also investigate and propose remedial actions if misconduct can be substantiated.

“**Investigators**” shall jointly mean the Local Investigator and the Group Investigator.

“**Report**” shall mean a report submitted by a Reportee concerning an assumed breach of any of the rules set out in clause 5.

“**Reportee**” shall mean a natural person who reports, or if applicable publicly discloses information, on assumed breaches identified in the context of his, her or its work-related activities. This category may for example cover but is not limited to (i) employees, (ii) persons inquiring about or seeking a job, (iii) persons seeking or completing an internship or volunteers, (iv) consultants, suppliers or subcontractors inquiring about or completing an assignment whether self-employed or employed by a consultancy firm engaged by Cloetta or for the benefit of Cloetta, (v) persons fulfilling leading position in the administrative, management or supervisory body (including board members) and (vi) natural person shareholders who are available to be, or are active in the company’s operations (i.e. not passive shareholders). Natural persons that have belonged to categories (i)-(vi) constitute a Reportee for information he or she has received during its time within the company.

“**Whistleblowing Directive**” shall mean 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.

5. Applicable rules covered by this policy

Cloetta will protect the Reportee that report any of following assumed breaches below. It is however note that the statutory external reporting only covers assumed breaches in clauses 5.1 and 5.2.

5.1 EU rules

Any assumed breach covered by the Whistleblowing Directive. The Whistleblowing Directive covers reporting of breaches of EU law as well as breaches of EU’s financial interest and relating to the internal market. Breaches of EU law includes breaches of, inter alias, rules on product safety and compliance, transport safety, protection of the environment, food safety, public health, consumer protection and data privacy. A full list of applicable rules is listed in [Appendix 2](#).

5.2 National rules

National whistleblowing rules extends this protection to the following other types of assumed misconduct or assumed breaches of national law as set out in the respective national legislation. For the EU member states where Cloetta has operations, reporting of assumed breaches or assumed misconduct is protected as set out below.

Country	Covered breaches / misconduct
Belgium	<p>“Art. 2. La présente loi établit des normes minimales communes pour la protection des personnes signalant les violations suivantes:</p> <p>1° les violations qui concernent les domaines suivants:</p> <ul style="list-style-type: none"> a) marchés publics; b) services, produits et marchés financiers et prévention du blanchiment de capitaux et du financement du terrorisme; c) sécurité et conformité des produits; d) sécurité des transports; e) protection de l'environnement; f) radioprotection et sûreté nucléaire; g) sécurité des aliments destinés à l'alimentation humaine et animale, santé et bien-être des animaux; h) santé publique; i) protection des consommateurs; j) protection de la vie privée et des données à caractère personnel, et sécurité des réseaux et des systèmes d'information; k) lutte contre la fraude fiscale; l) lutte contre la fraude sociale. <p>Toute violation des dispositions légales ou réglementaires ou des dispositions européennes directement applicables, ainsi que toute violation des dispositions adoptées en exécution des dispositions précitées, entrent dans le champ d'application de la présente loi;</p> <p>2° les violations portant atteinte aux intérêts financiers de l'Union visés à l'article 325 du Traité sur le fonctionnement de l'Union européenne et précisés dans les mesures pertinentes de l'Union et, le cas échéant, dans les dispositions nationales d'implémentation;</p> <p>3° les violations relatives au marché intérieur visé à l'article 26, paragraphe 2, du Traité sur le fonctionnement de l'Union européenne, y compris les violations des règles de l'Union en matière de concurrence et d'aides d'Etat.”</p> <p>(source)</p>
Denmark	<p>"1 § Loven finder anvendelse på følgende:</p> <p>[...]</p> <p>2) Indberetninger, som i øvrigt vedrører alvorlige lovovertrædelser eller øvrige alvorlige forhold</p> <p>§ 3. I denne lov forstås ved:</p> <ul style="list-style-type: none"> 1) Overtrædelser: Handlinger eller undladelser, der <ul style="list-style-type: none"> a) [...] udgør en alvorlig lovovertrædelse eller et i øvrigt alvorligt forhold, jf. § 1, stk. 1, nr. 2, eller b) gør det muligt at omgå formålet med de regler, som henhører under lovens anvendelsesområde, jf. § 1, stk. 1.

	<p>2) Oplysninger om overtrædelser: Enhver oplysning, herunder rimelig mistanke, om faktiske eller potentielle overtrædelser, som har fundet sted eller med stor sandsynlighed vil finde sted i den organisation, hvor whistlebloweren arbejder eller har arbejdet, eller i en anden organisation, som whistlebloweren er eller var i kontakt med via sit arbejde, og om forsøg på at skjule sådanne overtrædelser." (source)</p>
Finland	<p>"2 § Soveltamisala</p> <p>Tätä lakia sovelletaan sellaisten henkilöiden suojeluun, jotka ilmoittavat ilmoittajansuojeludirektiivin liitteessä tarkoitetun Euroopan unionin lainsäädännön tai sen kansallisen täytäntöönpanolainsäädännön tai muun kansallisen lainsäädännön rikkomisista seuraavilla lainsäädännön aloilla:</p> <ol style="list-style-type: none">1) julkiset hankinnat lukuun ottamatta puolustus- ja turvallisuushankintoja;2) finanssipalvelut, -tuotteet ja -markkinat;3) rahanpesun ja terrorismin rahoittamisen estäminen;4) tuoteturvallisuus ja vaatimustenmukaisuus;5) liikenneturvallisuus;6) ympäristönsuojelu;7) säteily- ja ydinturvallisuus;8) elintarvikkeiden ja rehujen turvallisuus sekä eläinten terveys ja hyvinvointi;9) Euroopan unionin toiminnasta annetun sopimuksen 168 artiklan tarkoittama kansanterveys;10) kuluttajansuoja;11) yksityisyyden ja henkilötietojen suoja sekä verkko- ja tietojärjestelmien turvallisuus. <p>Lakia sovelletaan 1 momentissa tarkoitetuissa asioissa tekoihin tai laiminlyönteihin:</p> <ol style="list-style-type: none">1) jotka on säädetty rangaistavaksi;2) joista voi seurata rangaistusluonteinen hallinnollinen seuraamus; taikka3) jotka voivat vakavasti vaarantaa lainsäädännön yleisen edun mukaisten tavoitteiden toteutumista. <p>Poiketen siitä, mitä 1 momentin 9 kohdassa säädetään, lakia ei sovelleta rikkomiseen, joka koskee lääkelain (395/1987) 19 §:n 1 momenttia tai 68–73 §:ää, ihmisen elimien, kudoksien ja solujen lääketieteellisestä käytöstä annetun lain (101/2001) 2–5 lukua, 14, 15 tai 17–20, 21, 21 a, 22 tai 23 §:ää taikka rajat ylittävästä terveydenhuollosta annetun lain (1201/2013) 9 §:n 2–4 momenttia, 10 §:ää, 11 §:n 2 momenttia, 12 §:n 2 momenttia tai 13–23 tai 32 §:ää.</p> <p>Sen lisäksi, mitä 1 momentissa säädetään, lakia sovelletaan sellaisten henkilöiden suojeluun, jotka ilmoittavat:</p> <ol style="list-style-type: none">1) Euroopan unionin varainhoitoa tai menojen toteuttamista tai unionin tulojen taikka varojen keräämistä koskevan lainsäädännön tai määräysten rikkomisesta;

	<p>2) Euroopan unionin tai kansallisten avustusten tai valtiontukien myöntämistä, käyttämistä tai takaisinperintää koskevan lainsäädännön tai ehtojen rikkomisesta;</p> <p>3) Euroopan unionin tai kansallisten kilpailusääntöjen rikkomisesta;</p> <p>4) Euroopan unionin tai kansallisen yritysten ja yhteisöjen verotusta koskevan lainsäädännön rikkomisesta taikka järjestelystä, jonka tarkoituksena on saada yritysten tai yhteisöjen verotusta koskevan lainsäädännön tavoitteen tai tarkoituksen vastaista veroetua; tai</p> <p>5) muun kuin 1 momentin 10 kohdassa tarkoitettun Euroopan unionin tai kansallisen kuluttajan suojaamiseksi säädetyn lainsäädännön rikkomisesta.”</p> <p>(source)</p>
Germany	<i>Delayed transposition</i>
Ireland	<p>“5. (1)</p> <p>[...]</p> <p>(3) The following matters are relevant wrongdoings for the purposes of this Act—</p> <p>(a) that an offence has been, is being or is likely to be committed,</p> <p>(b) that a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker’s contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services,</p> <p>(c) that a miscarriage of justice has occurred, is occurring or is likely to occur,</p> <p>(d) that the health or safety of any individual has been, is being or is likely to be endangered,</p> <p>(e) that the environment has been, is being or is likely to be damaged,</p> <p>(f) that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur,</p> <p>(g) that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement</p> <p>(h) that a breach has occurred, is occurring or is likely to occur, or</p> <p>(i) that information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.”</p> <p>(source law as amended)</p>

<p>Netherlands</p>	<p>“§1 [...] misstand: a. een schending of een gevaar voor schending van het Unierecht, of b. een handeling of nalatigheid waarbij het maatschappelijk belang in het geding is bij: 1°.een schending of een gevaar voor schending van een wettelijk voorschrift of van interne regels die een concrete verplichting inhouden en die op grond van een wettelijk voorschrift door een werkgever zijn vastgesteld, dan wel 2°.een gevaar voor de volksgezondheid, voor de veiligheid van personen, voor de aantasting van het milieu of voor het goed functioneren van de openbare dienst of een onderneming als gevolg van een onbehoorlijke wijze van handelen of nalaten. Het maatschappelijk belang is in ieder geval in het geding indien de handeling of nalatigheid niet enkel persoonlijke belangen raakt en er sprake is van oftewel een patroon of structureel karakter dan wel de handeling of nalatigheid ernstig of omvangrijk is; [...] (source)”</p>
<p>Slovakia</p>	<p><i>Delayed transposition</i></p>
<p>Sweden</p>	<p>§2 “rapportering i ett arbetsrelaterat sammanhang av information om missförhållanden som det finns ett allmänintresse av att de kommer fram. Lagen gäller även vid rapportering i ett arbetsrelaterat sammanhang av information om missförhållanden som utgörs av ett handlande eller en underlåtenhet som 1. strider mot en direkt tillämplig unionsrättsakt inom tillämpningsområdet för Europaparlamentets och rådets direktiv (EU) 2019/1937 av den 23 oktober 2019 om skydd för personer som rapporterar om överträdelser av unionsrätten, 2. strider mot lag eller andra föreskrifter som avses i 8 kap. regeringsformen och som genomför eller kompletterar en unionsrättsakt inom tillämpningsområdet för samma direktiv, eller 3. motverkar målet eller syftet med bestämmelserna i en unionsrättsakt inom tillämpningsområdet för samma direktiv.” (source)”</p>

For the non-EU member states where Cloetta has operations, namely Norway and the United Kingdom the following breaches / misconduct are covered by the national rules.

Country	Rule
Norway	<p>2 A-1. Rett til å varsle om kritikkverdige forhold i virksomheten</p> <p>(1) Arbeidstaker har rett til å varsle om kritikkverdige forhold i arbeidsgivers virksomhet. Innleid arbeidstaker har også rett til å varsle om kritikkverdige forhold i virksomheten til innleier.</p> <p>(2) Med kritikkverdige forhold menes forhold som er i strid med rettsregler, skriftlige etiske retningslinjer i virksomheten eller etiske normer som det er bred tilslutning til i samfunnet, for eksempel forhold som kan innebære a. fare for liv eller helse</p> <p>b. fare for klima eller miljø</p> <p>c. korrupsjon eller annen økonomisk kriminalitet</p> <p>d. myndighetsmisbruk</p> <p>e. uforsvarlig arbeidsmiljø</p> <p>f. brudd på personopplysningssikkerheten.</p> <p>(3) Ytring om forhold som kun gjelder arbeidstakers eget arbeidsforhold regnes ikke som varsling etter kapitlet her, med mindre forholdet omfattes av andre ledd.</p> <p>(source)</p>
United Kingdom	<p>Disclosures qualifying for protection.</p> <p>(1) In this Part a “qualifying disclosure” means any disclosure of information which, in the reasonable belief of the worker making the disclosure, tends to show one or more of the following—</p> <p>(a) that a criminal offence has been committed, is being committed or is likely to be committed,</p> <p>(b) that a person has failed, is failing or is likely to fail to comply with any legal obligation to which he is subject,</p> <p>(c) that a miscarriage of justice has occurred, is occurring or is likely to occur,</p> <p>(d) that the health or safety of any individual has been, is being or is likely to be endangered,</p> <p>(e) that the environment has been, is being or is likely to be damaged, or</p> <p>(f) that information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.</p> <p>(2) For the purposes of subsection (1), it is immaterial whether the relevant failure occurred, occurs or would occur in the United Kingdom or elsewhere, and whether the law applying to it is that of the United Kingdom or of any other country or territory. (source)</p>



5.3 Cloetta and certification rules

Cloetta has further committed that any breaches of:

- the Code of Conduct by Cloetta, any Cloetta entity, employees or other person executing an assignment on its behalf,
- the Supplier Code of Conduct by a supplier or subcontractor, and
- product safety, integrity, quality and legality in production facilities at a Cloetta manufacturing site under BRCGS Global Food Safety Standard and as required under SMETA certification,

shall be covered by this policy.

6. Internal reporting channels, group and local reporting

Cloetta shall maintain a group-wide reporting channel that shall enable anonymous reporting of Reports, this channel shall be available to all Cloetta Entities. Any Cloetta Entity incorporated within the EU, with more than 250 workers during the latest financial year shall also maintain a local reporting channel. A Cloetta Entity incorporated within the EU, with more than 50 workers during the latest financial year shall maintain a joint reporting channel with any other such Cloetta Entity.

All reporting channels shall enable anonymous and written reports to be received. A Reportee may also contact Investigators, responsible for the relevant reporting channel, via phone to make a report and Investigators shall enable a Reportee to report in-person on reasonable notice. If an in-person meeting is requested, this shall be provided after an initial review of the complaint and only following a Report of a serious nature. Oral reports via phone or a physical meeting shall be recorded, if the Reportee consents thereto, or otherwise documented in minutes. The Reportee shall be offered to review, correct and sign the printed recording or minutes.

Access to reporting channels shall be restricted only to Investigators.

7. Appointment and assignment of the Investigators

Appointment: The board of each Cloetta Entity incorporated within the EU and with more than 50 workers during the latest financial year shall appoint one or more person(s) to be Local Investigator(s). The executive management team shall appoint one or more person(s) to be Group Investigator(s). Upon an Investigator leaving the employment of an entity, a new person shall be appointed by the respective appointer. Local Investigators must be employed by the local entity or hired by an independent third-party unless otherwise has been decided by a local entity.

Assignment: The Investigator shall monitor internal reporting channels (including making himself or herself available for in-person meetings as set out in this policy), conduct investigations based on a Report, communicate with a Reportee and take any follow-up actions as further set out in the policy. The Investigators shall maintain confidentiality, as set out in clause 9, relating to Reports he or she receives and for personal details of the Reportee and any persons mentioned in the Report. Local Investigators that have access to a joint reporting channel may jointly investigate Reports, however, they may not cooperate on communication with a Reportee.

Independence: The Investigators shall be permitted to conduct their investigations and communications with the Reportees without interference and Cloetta shall not take any retaliatory actions towards an Investigator due to findings or actions presented upon basis of a Follow-up report. All Investigators shall have a level of independence in their position that grant them a possibility to investigate Reports without interference.



8. Information and external reporting

The Group Investigators shall prepare and maintain easily understandable information on whistleblowing rules and the details of this policy which shall be made available internally as well as externally. Group Investigators shall be permitted to direct Local Investigators to translate such information into the language of the local Cloetta entity.

Cloetta shall, as required under national whistleblowing rules, also protect Reportees if they submit a Report that is submitted externally, either to relevant authorities (as set out in [Appendix 21](#)) or to media. However, assumed breaches that can be externally reported only cover breaches against EU law (section 5.1) and national law (section 5.2).

9. Confidentiality

The Investigator(s) shall keep the contents of a Report confidential unless permitted to be disclosed under national law (for example in case of a police report or to investigate allegations made). Extracts or summaries of Reports may be disclosed as part of a Follow-up report, however it may not contain the identity of the Reportee without his or her consent. Such protection shall also extend to the identity of any third party mentioned in the Report if such protection is afforded under national law. Identity under this clause shall also be understood to include any other material that directly or indirectly can be used to deduce the identity of a person.

Investigator(s) shall be free to request a consent to disclose the identity of a Reportee from a Reportee. Consents shall be documented.

If disclosure of the identity of a Reportee is permitted in a given circumstance, such disclosure shall be notified in a timely manner to the Reportee.

10. Cloetta's preferred way of reporting

Cloetta shall encourage individuals to put their names to Reports. Concerns expressed anonymously are much less powerful and might also be more difficult to investigate. Further, Cloetta recommends written Reports to ensure a mutually accessible documentation of a Report.

11. Communication with Reportee, investigations, drafting of Follow-up report and conflicts

Communication with the Reportee: Upon receipt of a Report, the Investigator(s) shall revert within seven (7) days to the Reportee about his or her Report and shall further revert within three (3) months from the confirmation of the Report (if a Report is dismissed due to lack of merit, this shall be communicated in a timelier manner), unless the Reportee has actively expressed that no updates shall be given. Any updates shall be made in a timely manner with due regard for confidentiality. If the Report is made anonymously, any communication shall be made available through the online tool. If the Investigator has a reason to believe that a confirmation and further communication might reveal the Reportee's identity, he or she shall not be required to submit such communication. Prior to disclosure of the Reportee's identity, the Reportee's consent thereto shall be obtained, or if no consent is required, communication shall be made to the Reportee that his or her name has been disclosed to a third party.

Assessment and investigation: Upon receiving a Report, the Investigator(s) shall consider whether the Report has merit and falls under this policy. Provided it has, he or she shall investigate the allegations made in the Report and draft a Follow-up report which shall set out a background and recommend actions to be taken to address the issue identified in the Report which shall be presented to a relevant corporate entity. Investigator(s) shall be entitled to request assistance from any other Cloetta employee needed and such an employee shall also maintain confidentiality, any such assistance shall be documented by the Investigator as investigative steps taken. As a general rule a Follow-up report shall be presented, and a decision shall be made by the Cloetta Entity's board unless it refers the matter to the executive management team. If any



member of the Cloetta Entity's board or executive management team is involved in a matter, the Investigator shall submit the report to the head of the Audit Committee directly.

Product food safety and integrity: Product Food safety and Integrity are of outmost importance to Cloetta and any concern or incident reported relating to this area shall be handled with priority: investigation shall be immediate and relevant internal resources made available to take the appropriate actions and, therefore, to protect our consumers; this whilst taking due regard for confidentiality of the Reportee and other applicable legislative requirements on confidentiality.

Conflict of interest: An investigator shall recuse himself or herself if he or she is subject of a Report and it shall be reported to the Cloetta Entity's board.

12. Freedom from disciplinary actions

Cloetta (or any employee thereof) may not prevent or try to prevent a Reportee from submitting a Report. Provided that the assumed breach or misconduct took place within Cloetta, its supplier's or subcontractor's operation and the Reportee had at the point in time for reporting a reasonable reason to believe the assumed breach or misconduct was true and disclosure is made according to this Policy or as otherwise permissible under Whistleblowing Rules, the Reportee shall benefit from the freedom of disciplinary actions. If documents are disclosed as part of a Report or crimes are committed to make a Report, the Reportee shall not benefit from freedom from disciplinary actions unless such actions are protected in the applicable jurisdiction. Further, if a Report is made in bad faith and an individual makes malicious and false allegations, no freedom for retaliations shall benefit the Reportee.

It is further prohibited for anyone within Cloetta to retaliate against a Reportee, anyone assisting the Reportee (such as elected representative or safety representative), anyone connected to the Reportee (relative, friend or colleague) or a legal person that the Reportee owns, works for or is connected to. This shall not prevent termination if there is a breach of contract from a legal person being subject to a report.

13. Archiving of reports

Reports, Follow-up report and minutes shall be purged after two years from the end of the investigation of a Report.

14. Oversight and responsibilities

The Audit Committee of the Board of Directors shall act to oversee the group's compliance with this policy.

The Audit Committee has the responsibility to ensure that the group maintains sufficient whistleblowing arrangements and has an oversight responsibility. The Investigators shall, provided it is not restricted thereto by national laws, provide summary to the Group Investigators. The Group Investigators shall ensure that information is provided to the Audit Committee on a quarterly basis of all reports submitted, unless such reporting is prohibited by national laws.

15. Amendment to the policy

The Group Investigators shall be permitted to amend the applicable national rules under section 2 and the external reporting references under appendix 1 following changes to applicable legislation.

Appendix 1 External reporting:

Country	Authority
Belgium	Consult: https://www.federalinstitutehumanrights.be/fr/la-legislation-en-matiere-dalerte-et-le-soutien-aux-lanceurs-dalerte
Denmark	Datatilsynet
Finland	Consult: https://oikeuskansleri.fi/miten-ilmoitus-tehdaan
Germany	<i>Delayed transposition</i>
Ireland	Consult: https://www.opdc.ie/
Netherlands	Consult: https://www.huisvoorklokkenluiders.nl/ik-vermoed-een-misstand
Norway	A worker can always report directly to a public supervisory authority or other public authority. (No: "Arbeidstaker kan alltid varsle eksternt til en offentlig tilsynsmyndighet eller en annen offentlig myndighet).
Slovakia	<i>Delayed transposition</i>
Sweden	Depending on type of information, please consult: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som_sfs-2021949#Bilaga
UK	Consult: https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-peopleand-bodies

Appendix 2 Breaches of EU law

Chapter 1 Article 2

“1. This Directive lays down common minimum standards for the protection of persons reporting the following breaches of Union law:

- (a) breaches falling within the scope of the Union acts set out in the Annex that concern the following areas:
 - (i) public procurement;
 - (ii) financial services, products and markets, and prevention of money laundering and terrorist financing;
 - (iii) product safety and compliance;
 - (iv) transport safety;
 - (v) protection of the environment;
 - (vi) radiation protection and nuclear safety;
 - (vii) food and feed safety, animal health and welfare;
 - (viii) public health;
 - (ix) consumer protection;
 - (x) protection of privacy and personal data, and security of network and information systems;
- (b) breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;
- (c) breaches relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.”