

# Local Sweden Whistleblower Policy

## 1. Purpose

As reflected in the Global Code of Conduct and through Cochlear's global HEAR behaviours, Cochlear is committed to creating and maintaining a lawful, ethical and responsible working environment that promotes good corporate governance. One of the global HEAR behaviours is "I raise difficult and important issues" and Cochlear takes any instances of conduct reported under this Local Sweden Whistleblower Policy ("**Policy**") seriously.

If you work on behalf of Cochlear Bone Anchored Solutions AB (corporate registration number 556561-7114), a subsidiary of the Cochlear Group, and are considered a "Swedish Eligible Person" as described below, you may choose to report a "Swedish Reportable Conduct" as defined below through this channel. This channel (referred to herein as the "**Local Sweden Whistleblower Service**") has been established as part of Cochlear's obligations under the EU Directive 2019/1937 on the protection of persons who report breaches of Union law and the Swedish Whistleblowing Act (Sw. *lag om skydd för personer som rapporterar om missförhållanden*). The purpose of this Policy is to empower Swedish Eligible Persons to report confidentially, and anonymously if they wish, any suspected or actual Swedish Reportable Conduct without fear of reprisal, victimisation or disadvantage.

If you work on behalf of any other Cochlear Group company in Sweden, please refer to the [Cochlear Whistleblower Service](#) and other ways to report as stipulated under [Cochlear's Whistleblower Protection Policy](#) and in accordance with part 3 of this Policy.

## 2. Policy

### 2.1 WHO CAN REPORT

Under Swedish law, only certain categories of people that have a work-based/professional relationship with Cochlear Bone Anchored Solutions AB ("**the Company**" or "**Cochlear**"), are permitted to file a report through the Local Sweden Whistleblower Service and are therefore considered to be a **Swedish Eligible Person** under this Policy, namely:

- employees, trainees, interns, and volunteers;
- people who perform work under the Company's control or management in other capacity (e.g., temporary workers);
- self-employees who carry out assignments for the Company (e.g., contractors);
- those who are a part of the Company's administrative, management or supervisory bodies; and
- shareholders who are actively working or are available to actively work at the Company.

If you are not considered a Swedish Eligible Person under this Policy, you are instead referred to the Cochlear Whistleblower Service and other ways to report as stipulated under Cochlear's Whistleblower Protection Policy and in accordance with part 3 of this Policy.

## 2.2 WHAT TO REPORT

The **Swedish Reportable Conducts** that are permitted to be reported through the Local Sweden Whistleblower Service, in accordance with Swedish law, are concerns that could include suspected criminal offences, irregularities, violations or other breaches of EU law or national law involving Cochlear, that you have received information about during your time at Cochlear, in e.g., the following areas<sup>1</sup>:

- corruption and financial irregularities- for example, bribes, money laundering, fraud or terrorist financing;
- product safety- for example, breaches of compliance requirements for products placed in the EU market;
- health and safety violations- for example, workplace health or violation of security regulations;
- environmental violations- for example, illegal treatment of hazardous waste;
- privacy violations- for example, improper use of personal data; and
- any concern that could be of public interest.

Cochlear is prohibited under Swedish law to investigate a matter that falls outside of the scope of the EU Directive and the Swedish Whistleblowing Act in this Local Sweden Whistleblower Service. Any such matter that falls outside of the scope of the channel, will be automatically transferred by Cochlear to the appropriate person or teams and investigated in accordance with what is stated in Cochlear's Whistleblower Protection Policy. Cochlear's no retaliation policy and any other protection provided under Cochlear's Whistleblower Protection Policy will always apply in these cases.

Other matters that you may wish to report on that do not fall under any of the categories above or under the EU Directive, may be reported through Cochlear's other sources- see further under Cochlear's Whistleblower Protection Policy and in part 3 of this Policy. Cochlear's no retaliation policy and any other protection provided under Cochlear's Whistleblower Protection Policy will apply in these cases under the requirements named in the Whistleblower Protection Policy but not the protective measures under the EU Directive or the national implementation laws.

## 2.3 HOW TO REPORT

To report through the Local Sweden Whistleblower Service, you need to go [here](#), and follow the instructions provided there. Please note that you are able to report in writing, verbally by phone or request to report through a physical meeting, as further described therein.

### (a) Confidential Reporting

Cochlear strongly encourages you to identify yourself when reporting a matter to allow a better management of the report if further information would be necessary for the investigation. Any Swedish Reportable Conduct will be treated confidentially and your identity will not be revealed except in certain exceptional cases, for example, if filing a report to the police is necessary. If necessary, however, you may report a matter anonymously when reporting through the Local Sweden Whistleblower Service.

### (b) What investigation routines apply?

If you report a concern internally through the Local Sweden Whistleblower Service, you will:

- (i) receive a confirmation of the report within 7 days; and
- (ii) be provided feedback on the investigation and on what measures have been taken as a result of the concerns you have reported once the investigation is concluded, however, no later than 3 months from when Cochlear acknowledges receipt of the report.

Your report will be investigated by a separate local investigation group, consisting of appropriate team

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<sup>1</sup> For full material scope, see Chapter 1 Section 2 in the Swedish Whistleblowing Act (2021:890) and the EU Directive 2019/1937 on the protection of persons who report breaches of Union law.

members as necessary to conduct the investigation. As necessary, other people may be required to be involved in order for Cochlear to be able to carry out the investigation in a correct manner, with full observance of the confidentiality requirements under applicable laws. Depending on the subject matter, Cochlear may also decide to involve external third parties, such as external auditors or legal advisors, to assist in the investigation.

(c) **How to report elsewhere**

You are encouraged to raise a concern internally first, either through the Local Sweden Whistleblower Service or in accordance with one of the options set out under Cochlear's Whistleblower Protection Policy.

If you work in Sweden and you still wish to report elsewhere, you may, under certain circumstances and as allowed for under the EU Directive and Swedish law, report externally to a Swedish authority or to an appropriate EU institution.

Examples of authorities in Sweden that will offer external reporting channels are the Swedish Work Environment Authority (Sw. *Arbetsmiljöverket*), the Swedish Authority for Privacy Protection (Sw. *Integritetsskyddsmyndigheten*), the Swedish Economic Crime Authority (Sw. *Ekobrottsmyndigheten*), the Swedish Health and Social Care Inspectorate (Sw. *Inspektionen för vård och omsorg*) and the Swedish Public Health Agency (Sw. *Folkhälsomyndigheten*), depending on the subject of the matter. If you want to report through external reporting, this must be done in accordance with the authorities' or EU institutions' published information about how to report. Please refer to the applicable authorities' and institutions' website for additional information.

## **2.4 HANDLING OF PERSONAL DATA WHEN USING COCHLEAR'S LOCAL SWEDEN WHISTLEBLOWER SERVICE**

When you submit a whistleblower report within the scope of the Local Sweden Whistleblower Service as set out above, Cochlear Bone Anchored Solutions AB (hereinafter "**Cochlear**", "**we**", "**us**" or "**our**") may receive and process personal data about you in the capacity as a whistleblower unless you report the matter anonymously as well as personal data about the alleged wrongdoer included in the whistleblower report in order to handle the report and carry out an investigation. Cochlear will be the responsible data controller for the personal data processed for the purpose of the Local Sweden Whistleblower Service.

This section sets forth Cochlear's obligations and responsibilities as well as your rights when we are processing personal data about you for the purpose of Cochlear's Local Sweden Whistleblower Service in accordance with applicable data protection laws, including the General Data Protection Regulation (2016/679) (the "**GDPR**").

(a) **Legal grounds and purpose for processing your personal data:**

Personal data in a whistleblower matter will need to be received, registered, disclosed and otherwise processed within the framework of Cochlear's Local Sweden Whistleblower Service. Cochlear will need to process the personal data in order to assess the accuracy of the statements made in a whistleblower report and to take follow-up measures based on the information included therein. The legal ground for the processing of your personal data in light of a reported misconduct will be Cochlear's legal obligation to process such personal data to comply with applicable legislation on whistleblowing. Since Cochlear has a legal obligation to process such personal data, Cochlear will also be able to process personal data which relate to criminal convictions and offences as long as this data is necessary for the investigation of the report and it is permissible according to applicable laws. To the extent sensitive personal data is processed (e.g. data regarding ethnicity, health or political opinions), this data will be processed on the basis that the processing is necessary for purposes of substantial public interest (article 9.2 (g) GDPR), or if the processing is necessary for carrying out obligations and exercising specific rights of Cochlear or of the data subject in the field of employment and social security and social protection law (article 9.2 (b) GDPR).

The purpose of the processing of the relevant personal data will be limited to such personal data that is necessary to be able to handle and investigate received whistleblower reports, as well as any other purposes, provided that these purposes do not conflict with the purpose of handling and investigating received whistleblower reports. Personal data may also be processed in order to fulfill a disclosure that is necessary for measures to be taken in connection with what has emerged during the investigation of a report, is necessary for reports to be used as evidence in legal proceedings, or otherwise if the disclosure is allowed under applicable law or regulations.

Personal data that is not necessary for the handling of a whistleblower report will not be processed. If personal data that is not necessary for these purposes has been included in a whistleblower report, this personal data will be deleted as soon as practically possible. We ask you to avoid including personal data in a whistleblower report that is not absolutely necessary for us to be able to handle and investigate the whistleblower case.

If Cochlear is prevented from investigating a report submitted in the Local Sweden Whistleblower Service due to applicable law, the report will be automatically transferred by Cochlear to the appropriate person or teams and investigated in accordance with what is stated in Cochlear's Whistleblower Protection Policy. In such case, your personal data will be processed in accordance with Cochlear's routines as set out in the Cochlear Staff Privacy Notice.

**(b) From where does the personal data originate:**

The personal data that Cochlear processes for the purpose of a whistleblowing report comes either from yourself or from the person who reported a misconduct. Personal data may also be generated and collected internally within the Cochlear Group when handling a whistleblowing matter.

**(c) Sharing of your personal data with third parties:**

In order to fulfil the purposes set forth herein, we may need to disclose your personal data to our professional advisors, other companies, third party service providers, authorities and law enforcement agencies (both in the capacity as data processors and data controllers).

Categories of recipients that may process personal data on behalf of Cochlear are, for example, IT service providers which provide services to help us to store data and to administer your personal data, as well as Deloitte, the third-party service provider of Cochlear's Local Sweden Whistleblower Service which administer the whistleblower report on our behalf. To the extent your personal data will be disclosed to service providers in the capacity as data processors, such service providers cannot use it for any other purpose than set forth herein and must always comply with our instructions.

We may also disclose personal data to authorities and other parties when we have a legal obligation to do so, such as law enforcement agencies and courts, if applicable. These types of recipients will process the personal data in the capacity as independent data controllers and have their own purpose for processing the data. This means that Cochlear does not have control over how such personal data will be processed.

**(d) Access to your personal data in connection with a whistleblowing matter:**

Only persons who have been designated as authorised or persons who work at departments which have been designated as authorised to handle and investigate received whistleblower reports will have access to the relevant personal data. However, access to personal data will be limited to what is necessary in order for such persons to fulfill their tasks.

**(e) How long we retain your personal data:**

Personal data collected as a result of a whistleblower report will not be processed for more than two years after the case has been closed, after which the personal data will be deleted.

**(f) Transfers outside the EU/EEA:**

To the extent personal data is transferred to countries outside the EU/EEA, such transfers are only conducted if it is ensured that the personal data is adequately protected by the receiving parties by

security measures approved by the EU Commission, e.g. by using the EU Commission's Standard Data Protection Clauses, (Article 46.2 GDPR), [https://commission.europa.eu/law/law-topic/data-protection/international-dimension-data-protection/standard-contractual-clauses-scc\\_en](https://commission.europa.eu/law/law-topic/data-protection/international-dimension-data-protection/standard-contractual-clauses-scc_en).

**(g) Your rights:**

To the extent required by applicable law, you enjoy certain rights in relation to us when it comes to how we use your personal data, unless we are prohibited to accommodate such rights due to restrictions that follows from applicable Swedish law. These rights include the right to:

- (i) object to us processing your personal data when we base our processing on a legitimate interest;
- (ii) access to the personal data and have your personal data rectified if it is incorrect;
- (iii) restrict the processing of personal data;
- (iv) request us to delete your personal data; and
- (v) request your personal data to be provided in a structured, commonly used and machine-readable format and request that your personal data is transmitted to another controller, if technically feasible (data portability).

You also have the right to lodge a complaint with the data protection authority if you are dissatisfied with how we process your personal data. The relevant authority is: *Integritetsskyddsmyndigheten* (<https://www.imy.se/>).

**(h) Contact details:**

If you have any questions or wish to enforce any of your rights as set out above, please do not hesitate to contact Cochlear's Privacy Office at [privacyoffice@cochlear.com](mailto:privacyoffice@cochlear.com).

## 2.5 WHO IS PROTECTED AND UNDER WHICH CONDITIONS

In addition to the individuals mentioned under section 2.1 the protection against retaliation and being prevented to report also applies to:

- facilitators, i.e., natural persons who assist a person making a report in the reporting process (e.g. health & safety representatives);
- third persons who are connected with the reporting persons (e.g., colleagues, relatives, or family members); and
- legal entities that the reporting persons own, work for or are otherwise connected within a work-related context (e.g. management company).

The requirements for protection are that the Whistleblower had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of and was made in accordance with the Swedish Whistleblowing Act.

## 3. Reporting restrictions for Sweden

You may also file a report through the Cochlear Whistleblower Service or through other sources described in Cochlear's Whistleblower Protection Policy. Please note that, due to restrictions under Swedish law and the regulations provided by the Swedish Authority for Privacy Protection (DIFS 2018:2), only certain types of wrongdoings may be handled by Cochlear in the global whistleblowing channel, namely reports concerning individuals in key or leading positions within the Cochlear Group (such as officers, board members and chief executives (CEO, CFO, etc.)) and only if the report involves irregularities concerning:

- bookkeeping matters;
- accounting;
- bribery;

- criminal activities within the banking and financing sector; and
- other serious allegations concerning the vital interests of the organization, or the health and lives of individuals.

If your whistleblowing report concerns other matters than the above, Cochlear may, where appropriate, transfer the report to another team or group at Cochlear (for example People & Culture or Legal) for further investigation. You will in such case be informed that report will be moved and whereto. Please note that Cochlear will at all times observe confidentiality and Cochlear's non-retaliation policy applies also in such cases.